

			FOR BHF USE				

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**2007**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2007)**

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 License ID Number:</b> <u>0027664</u></p> <p><b>Facility Name:</b> <u>Hearthstone Manor</u></p> <p><b>Address:</b> <u>920 North Seminary Avenue</u> <u>Woodstock</u> <u>60098</u>        Number City Zip Code</p> <p><b>County:</b> <u>McHenry</u></p> <p><b>Telephone Number:</b> <u>(815) 321-4021</u> Fax # <u>(815) 338-8846</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>1903</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><b>IRS Exemption Code</b> <u>501(c)(3)</u></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>  <b>Name:</b> <u>John Delavan</u> Telephone Number: <u>(815) 321-4021</u>  <b>Please send copies of desk review and audit adjustments to address on this page</b></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	<b>IRS Exemption Code</b> <u>501(c)(3)</u>	<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>07/01/2006</u> to <u>06/30/2007</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="1129 678 1266 829"> <b>Officer or Administrator of Provider</b> </td> <td data-bbox="1266 678 1902 748">         (Signed) _____ (Date) _____          (Type or Print Name) _____       </td> </tr> <tr> <td data-bbox="1129 829 1266 1045"> <b>Paid Preparer</b> </td> <td data-bbox="1266 829 1902 1045">         (Signed) _____ (Date) _____          (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>          (Firm Name &amp; Address) <u>McGladrey &amp; Pullen LLP</u>  <u>201 North Harrison St., Davenport, IA 52801</u>          (Telephone) <u>(563) 888-4000</u> Fax # <u>(563) 324-6939</u> </td> </tr> </table> <p align="center">MAIL TO: BUREAU OF HEALTH FINANCE        ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES        201 S. Grand Avenue East        Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	<b>Officer or Administrator of Provider</b>	(Signed) _____ (Date) _____ (Type or Print Name) _____	<b>Paid Preparer</b>	(Signed) _____ (Date) _____ (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Firm Name & Address) <u>McGladrey &amp; Pullen LLP</u> <u>201 North Harrison St., Davenport, IA 52801</u> (Telephone) <u>(563) 888-4000</u> Fax # <u>(563) 324-6939</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

**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	29	Skilled (SNF)	29	10,585	1
2		Skilled Pediatric (SNF/PED)			2
3	46	Intermediate (ICF)	46	16,790	3
4		Intermediate/DD			4
5	63	Sheltered Care (SC)	63	22,995	5
6		ICF/DD 16 or Less			6
7	138	TOTALS	138	50,370	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF			3,125	3,125	8
9	SNF/PED					9
10	ICF	6,574	14,360		20,934	10
11	ICF/DD					11
12	SC	1,466	9,549		11,015	12
13	DD 16 OR LESS					13
14	TOTALS	8,040	23,909	3,125	35,074	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.63%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO  Note: Non-allowable costs have been eliminated in Schedule V, Column 7.

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 1903

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 29 and days of care provided 3,125

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year YES  NO

Tax Year: 06/30/07 Fiscal Year: 06/30/07

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

STATE OF ILLINOIS

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
<b>1</b>	<b>A. General Services</b>										
1	Dietary	279,290	26,086	8,101	313,477		313,477		313,477		1
2	Food Purchase		208,340		208,340		208,340	(1,619)	206,721		2
3	Housekeeping	131,596	27,036		158,632		158,632		158,632		3
4	Laundry	58,925	11,351		70,276		70,276		70,276		4
5	Heat and Other Utilities			115,286	115,286		115,286	4,974	120,260		5
6	Maintenance			131,832	131,832		131,832	9,966	141,798		6
7	Other (specify):*										7
<b>8</b>	<b>TOTAL General Services</b>	<b>469,811</b>	<b>272,813</b>	<b>255,219</b>	<b>997,843</b>		<b>997,843</b>	<b>13,321</b>	<b>1,011,164</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			4,680	4,680		4,680		4,680		9
10	Nursing and Medical Records	2,261,140	98,702	246,359	2,606,201		2,606,201	18,855	2,625,056		10
10a	Therapy			444,072	444,072		444,072		444,072		10a
11	Activities	146,522	5,215	2,972	154,709		154,709	(1,493)	153,216		11
12	Social Services	100,888	7,548	632	109,068		109,068		109,068		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
<b>16</b>	<b>TOTAL Health Care and Programs</b>	<b>2,508,550</b>	<b>111,465</b>	<b>698,715</b>	<b>3,318,730</b>		<b>3,318,730</b>	<b>17,362</b>	<b>3,336,092</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	96,944		523,513	620,457		620,457	(523,513)	96,944		17
18	Directors Fees										18
19	Professional Services			10,273	10,273		10,273	38,373	48,646		19
20	Dues, Fees, Subscriptions & Promotion			34,853	34,853		34,853	50,938	85,791		20
21	Clerical & General Office Expense	169,369	9,046	3,264	181,679		181,679	223,435	405,114		21
22	Employee Benefits & Payroll Tax			859,025	859,025		859,025	147,212	1,006,237		22
23	Inservice Training & Education			366	366		366		366		23
24	Travel and Semina			5,315	5,315		5,315	8,952	14,267		24
25	Other Admin. Staff Transportation			8,416	8,416		8,416	575	8,991		25
26	Insurance-Prop.Liab.Malpractice			61,398	61,398		61,398	15,130	76,528		26
27	Other (specify):*										27
<b>28</b>	<b>TOTAL General Administration</b>	<b>266,313</b>	<b>9,046</b>	<b>1,506,423</b>	<b>1,781,782</b>		<b>1,781,782</b>	<b>(38,898)</b>	<b>1,742,884</b>		<b>28</b>
<b>29</b>	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,244,674</b>	<b>393,324</b>	<b>2,460,357</b>	<b>6,098,355</b>		<b>6,098,355</b>	<b>(8,215)</b>	<b>6,090,140</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.

SEE ACCOUNTANTS' COMPILATION REPORT

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 Hearthstone Manor

#0027664

Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			203,992	203,992		203,992	26,784	230,776			30
31	Amortization of Pre-Op. & Org											31
32	Interest			23,964	23,964		23,964		23,964			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle:			13,481	13,481		13,481		13,481			35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			241,437	241,437		241,437	26,784	268,221			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		102,053		102,053		102,053		102,053			39
40	Barber and Beauty Shops	28,196	663		28,859		28,859		28,859			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			41,063	41,063		41,063		41,063			42
43	Other (specify): <sup>3</sup> <b>Non-allowable Cos</b>			75,737	75,737		75,737	(75,737)				43
44	<b>TOTAL Special Cost Centers</b>	28,196	102,716	116,800	247,712		247,712	(75,737)	171,975			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,272,870	496,040	2,818,594	6,587,504		6,587,504	(57,168)	6,530,336			45

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

\*\*See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

**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	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(1,619)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	451	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				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 Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(24,000)	43		24
25	Fund Raising, Advertising and Promotion	(14,235)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(9,167)	43		28
29	Other-Attach Schedule See Pg. 5A	(27,453)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (76,023)		\$	30

BHF USE ONLY					
48		49	50	51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$ 18,855	10	31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 18,855		36
	(sum of SUBTOTALS)			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (57,168)		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		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Hearthstone Manor

ID# 0027664

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset special event revenue	\$ (15,107)	43	1
2	Offset restricted contributions revenue	(640)	43	2
3	Disallow Good Samaritan Fund expense	(12,588)	43	3
4	Reclass building improvements < \$2,500 to Repairs			4
5	& Maintenance expense	2,375	6	5
6	Offset resident store revenue	(1,493)	11	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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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>	(27,453)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

07/01/2006

Ending:

06/30/2007**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	(1,619)	0	0	0	0	0	0	0	0	0	0	(1,619)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	4,974	0	0	0	0	0	0	0	0	0	4,974	5
6	Maintenance	2,375	7,591	0	0	0	0	0	0	0	0	0	9,966	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>756</b>	<b>12,565</b>	<b>0</b>	<b>13,321</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	18,855	0	0	0	0	0	0	0	0	0	0	18,855	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,493)	0	0	0	0	0	0	0	0	0	0	(1,493)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>17,362</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>17,362</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(523,513)	0	0	0	0	0	0	0	0	0	(523,513)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	38,373	0	0	0	0	0	0	0	0	0	38,373	19
20	Fees, Subscriptions & Promotions	0	50,938	0	0	0	0	0	0	0	0	0	50,938	20
21	Clerical & General Office Expenses	0	223,435	0	0	0	0	0	0	0	0	0	223,435	21
22	Employee Benefits & Payroll Taxes	0	147,212	0	0	0	0	0	0	0	0	0	147,212	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	8,952	0	0	0	0	0	0	0	0	0	8,952	24
25	Other Admin. Staff Transportation	0	575	0	0	0	0	0	0	0	0	0	575	25
26	Insurance-Prop.Liab.Malpractice	0	15,130	0	0	0	0	0	0	0	0	0	15,130	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>(38,898)</b>	<b>0</b>	<b>(38,898)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>18,118</b>	<b>(26,333)</b>	<b>0</b>	<b>(8,215)</b>	<b>29</b>								

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number **Hearthstone Manor**# **0027664**

Report Period Beginning:

07/01/2006 Ending:

06/30/2007

## 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>30</b>	<b>D. Ownership</b>	<b>451</b>	<b>26,333</b>	<b>0</b>	<b>26,784</b> <b>30</b>								
	Depreciation												
<b>31</b>	Amortization of Pre-Op. & Org.	<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</b> <b>31</b>
<b>32</b>	Interest	<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</b> <b>32</b>
<b>33</b>	Real Estate Taxes	<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</b> <b>33</b>
<b>34</b>	Rent-Facility & Grounds	<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</b> <b>34</b>
<b>35</b>	Rent-Equipment & Vehicles	<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</b> <b>35</b>
<b>36</b>	Other (specify):*	<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</b> <b>36</b>
<b>37</b>	<b>TOTAL Ownership</b>	<b>451</b>	<b>26,333</b>	<b>0</b>	<b>26,784</b> <b>37</b>								
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
<b>38</b>	Medically Necessary Transportation	<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</b> <b>38</b>
<b>39</b>	Ancillary Service Centers	<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</b> <b>39</b>
<b>40</b>	Barber and Beauty Shops	<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</b> <b>40</b>
<b>41</b>	Coffee and Gift Shops	<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</b> <b>41</b>
<b>42</b>	Provider Participation Fee	<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</b> <b>42</b>
<b>43</b>	Other (specify):*	<b>(75,737)</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>(75,737)</b> <b>43</b>
<b>44</b>	<b>TOTAL Special Cost Centers</b>	<b>(75,737)</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>(75,737)</b> <b>44</b>
<b>45</b>	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(57,168)</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>(57,168)</b> <b>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
N/A		N/A		Woodstock Christian Life Services	Woodstock	Corporate Office
				Hearthstone Village	Woodstock	Independent Living
				Woodstock Early Learning Center	Woodstock	Day Care

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	6 Maintenance	\$	Woodstock Christian Life Service:	100.00%	\$ 7,591	\$ 7,591	1
2	V	22 Employee Benefits		Woodstock Christian Life Service:	100.00%	147,212	147,212	2
3	V	26 Insurance		Woodstock Christian Life Service:	100.00%	15,130	15,130	3
4	V	5 Utilities		Woodstock Christian Life Service:	100.00%	4,974	4,974	4
5	V	30 Depreciation		Woodstock Christian Life Service:	100.00%	26,333	26,333	5
6	V	21 Clerical/General Office		Woodstock Christian Life Service:	100.00%	223,435	223,435	6
7	V	20 Fees, Subscriptions & Promotions		Woodstock Christian Life Service:	100.00%	50,938	50,938	7
8	V	19 Professional Fees		Woodstock Christian Life Service:	100.00%	38,373	38,373	8
9	V	24 Travel & Seminars		Woodstock Christian Life Service:	100.00%	8,952	8,952	9
10	V	25 Other Administrative		Woodstock Christian Life Service:	100.00%	575	575	10
11	V							11
12	V	17 Management Fees	523,513				(523,513)	12
13	V							13
14	Total		\$ 523,513			\$ 523,513	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## VII. RELATED PARTIES (continued)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2006 Ending: 6/30/2007

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 Woodstock Christian Life Services  
 Street Address 318 Christian Way  
 City / State / Zip Code Woodstock, IL 60098  
 Phone Number (815) 321-4021  
 Fax Number (815) 338-8846

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance			\$	\$		7,591	1
2	22	Employee Benefits						147,212	2
3	26	Insurance						15,130	3
4	5	Utilities						4,974	4
5	30	Depreciation						26,333	5
6	21	Clerical/General Office						223,435	6
7	20	Fees, Subscriptions & Promotions						50,938	7
8	19	Professional Fees						38,373	8
9	24	Travel & Seminars						8,952	9
10	25	Other Administrative						575	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				\$	\$		523,513	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## 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		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							\$	\$			\$	1								
2												2								
3												3								
4												4								
5												5								
	<b>Working Capital</b>																			
6	Harris N.A		X	Business	\$984.63	09/15/06	129,096	96,547	09/15/11	0.0775	10,642	6								
7	Harris N.A		X	Business	\$2,549.22	07/13/05	223,004	142,718	07/13/15	0.0665	13,322	7								
8												8								
9	TOTAL Facility Related				\$3,533.85		\$ 352,100	\$ 239,265			\$ 23,964	9								
	<b>B. Non-Facility Related*</b>																			
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 352,100	\$ 239,265			\$ 23,964	15								

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

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

\*\* 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 Hearthstone Manor

# 0027664 Report Period Beginning:

07/01/2006 Ending: 06/30/2007

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,000 B. General Construction Type: Exterior Masonry Frame \_\_\_\_\_ Number of Stories 3

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: N/A  
(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>Land</u>	<u>60,000</u>	<u>1903</u>	<u>\$ 5,372</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<u>60,000</u>		<u>\$ 5,372</u>	<u>3</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

07/01/2006 Ending: 06/30/2007**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	10	1950	1950	\$ 150,823	\$	40	\$	\$	\$ 150,823	4
5	90	1973	1973	796,110	19,903	40	19,903		696,600	5
6	38	1976	1976	751,053	18,776	40	18,776		600,837	6
7										7
8										8
<b>Improvement Type**</b>										
9	Sprinkler System		1977	2,935		25			2,935	9
10	Air conditioning		1977	10,374		10			10,374	10
11	Roof		1978	4,656		20			4,656	11
12	Roof		1978	7,536		20			7,536	12
13	Boiler		1978	8,498		20			8,498	13
14	Sprinkler System		1980	10,353		25			10,353	14
15	Office Remodeling		1980	5,218	130	40	130		3,645	15
16	Roof		1981	5,100		10			5,100	16
17	Parking Lot		1982	3,549	89	40	89		2,473	17
18	Roof Additions		1983	6,560	164	40	164		4,018	18
19	Roof		1984	4,690		10			4,690	19
20	Kitchen		1984	187	9	20		(9)	187	20
21	Kitchen		1985	1,415	35	40	35		818	21
22	Sign		1985	855		5			855	22
23	Remodeling Second Floor		1985	10,026		10			10,026	23
24	Activity Room		1985	1,044		15			1,044	24
25	Remodeling Second Floor		1985	1,735	87	20		(87)	1,735	25
26	Dining Room Remodel		1986	27,607		10			27,607	26
27	Solarium		1986	15,216		10			15,216	27
28	Kitchen		1986	5,749	287	20	5	(282)	5,749	28
29	Solarium		1987	45,713	1,143	40	1,143		24,001	29
30	HVAC		1987	3,931	197	20	(4)	(201)	3,931	30
31	Water Heater		1987	1,258		15			1,258	31
32	Roof		1987	11,828		10			11,828	32
33	Re-Key Locks		1987	1,004		10			1,004	33
34	Renovations Room 241		1987	629		15			629	34
35	Parking Lot		1987	3,291		15			3,291	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**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	Roof	1988	\$ 12,550	\$	10	\$	\$	\$ 12,550	37
38	Remodel Employee Lounge	1988	890		10			890	38
39	Water Meters	1989	2,820		10			2,820	39
40	Roof Repair	1990	1,255		10			1,255	40
41	Thermostats	1991	1,264		10			1,264	41
42	Roof Repair	1992	980		10			980	42
43	Thermostats	1992	1,481		10			1,481	43
44	Drop Ceiling	1992	370		10			370	44
45	Windows	1992	607		10			607	45
46	Roof Repair	1992	608		10			608	46
47	Smoker Room	1992	973	97	10		(97)	973	47
48	Nurse Station	1992	359	36	10		(36)	359	48
49	Roof Repair	1992	720		10			720	49
50	Smoker Room	1992	216		10			216	50
51	Brick Smoker Room	1992	325		10			325	51
52	Parking Lot Expansior	1992	577	38	15	38		559	52
53	Roof Repair	1993	800		10			800	53
54	Windows	1993	317		10			317	54
55	Roof Repair	1993	1,715		10			1,715	55
56	Generator Repair	1993	1,049		10			1,049	56
57	Water Heater	1994	3,240		10			3,240	57
58	Courtyard	1994	819		10			819	58
59	Alarm System	1994	1,391		10			1,391	59
60	Fire Doors	1994	437		10			437	60
61	Roof Repair	1994	1,259		10			1,259	61
62	Plumbing	1995	10,741		5			10,741	62
63	Roof Repair	1995	1,170		10			1,170	63
64	Roof Repair	1995	11,299		10			11,299	64
65	Roof Repair	1995	12,340		10			12,340	65
66	Roof Repair	1995	861		10			861	66
67	Electrical Repair	1995	15,122		10			15,122	67
68	Roof Repair	1996	3,500		10			3,500	68
69	Doors	1996	2,685	179	15	133	(46)	2,685	69
70	TOTAL (lines 4 thru 69)		\$ 1,993,683	\$ 41,170		\$ 40,412	\$ (758)	\$ 1,716,439	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

**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		
1	<b>Totals from Page 12A, Carried Forward</b>	\$ 1,993,683	\$ 41,170		\$ 40,412	\$ (758)	\$ 1,716,439		1
2	Fire Doors	1996 457	23	20	23		435		2
3	Doors	1996 1,649	165	10	165		1,466		3
4	Architect Service	1996 13,331	667	20	667		7,526		4
5	Roof Repair	1996 5,380	269	20	269		4,908		5
6	Roof Replacement	1996 27,341	1,367	20	1,367		14,924		6
7	Plumbing	1996 10,960	548	20	548		9,769		7
8	Architect Service	1996 1,332	67	20	67		727		8
9	Roof Repair	1996 1,758	88	20	88		1,557		9
10	Alum. Gutter-downspout	1996 1,650	83	20	83		1,447		10
11	Architect Service	1996 1,122	56	20	56		606		11
12	Roof Repair	1996 540	27	20	27		477		12
13	Roof HVAC Replacement	1996 52,688	2,634	20	2,634		28,323		13
14	New Door	1996 3,042	152	20	152		2,658		14
15	Roof Replacement	1996 25,941	1,297	20	1,297		13,834		15
16	Firestops Replacement	1996 3,553	355	10	116	(239)	3,553		16
17	Architect Service	1996 475	24	20	24		254		17
18	Exit Lights	1996 2,737	274	10	112	(162)	2,737		18
19	Architect Service	1996 750	38	20	38		397		19
20	HVAC	1996 77,291	3,865	20	3,865		40,901		20
21	New Sidewalk	1996 986	66	15	66		703		21
22	Parking lot repair	1996 1,623	162	10	51	(111)	1,623		22
23	S.M. Sign Maintenance	1996 308		5			308		23
24	Labor-Roof Replacement	1997 12,255	613	20	613		10,415		24
25	Architect Service	1997 1,775	89	20	89		1,576		25
26	Sunroom painting	1997 2,145	107	20	107		1,788		26
27	Asbestos repair	1997 715	36	20	36		597		27
28	Heating	1998 5,787	289	20	289		2,821		28
29	Ductwork and Electric	1998 3,370	169	20	169		2,556		29
30	Rebuild roof unit	1998 2,235	112	20	112		1,695		30
31	3rd floor project	1998 10,019	501	20	501		4,801		31
32	IDPH-Building Project Fees	1998 2,712	136	20	136		1,300		32
33	Shayman-Contractor	1998 10,000	500	20	500		4,792		33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 2,279,610	\$ 55,949		\$ 54,679	\$ (1,270)	\$ 1,887,913		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

07/01/2006 Ending: 06/30/2007**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	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,279,610	\$ 55,949		\$ 54,679	\$ (1,270)	\$ 1,887,913	1
2	Century Tile	1998	461	23	20	23		346	2
3	Handi-Hut-Shelter	1998	7,488	374	20	374		5,491	3
4	Signage	1998	412		5			412	4
5	Phone/Data Lines	1998	7,869	787	10	787		7,082	5
6	ADA Sidewalk	1999	2,016	101	20	101		907	6
7	Phone/Data Lines	1999	1,450	145	10	145		1,305	7
8	Air Conditioning	1999	10,866	1,087	10	1,087		9,508	8
9	Aluminum Gutters/Downspout:	1999	540	54	10	54		473	9
10	Exit Lights	1999	322	32	10	32		276	10
11	Exit Lights	1999	400	40	10	40		340	11
12	Smoking Room	1999	114	11	10	11		104	12
13	Third Floor Renovation-Building	1999	240,021	12,001	20	12,001		102,009	13
14	Fire Protection	1999	2,750	275	10	275		2,315	14
15	Architect Fees	1999	1,080		3			1,080	15
16	Maintenance Labor-Painting	1999	1,740		5			1,740	16
17	Paint Stairwells & Halls	1999	1,624		5			1,624	17
18	Third Floor Renovation-Bldg-Final PMI	1999	32,418	1,621	20	1,621		13,778	18
19	Carpeting-Main Floor	1999	10,300		5			10,300	19
20	Signage	2000	987	197	5		(197)	987	20
21	Storm Windows	2000	941		5			941	21
22	New Park Street Door	2000	2,872	191	15	191		1,276	22
23	Replace Warped Doors	2000	3,960	792	5	(792)	(1,584)	3,960	23
24	Reception Area	2000	25,839	2,584	10	2,584		15,420	24
25	Property Banners	2000	968	194	5	(194)	(388)	968	25
26	Sidewalk Replacements	2001	5,100	340	15	340		2,040	26
27	ADT Security System - Manor	2001	21,653	2,165	10	2,165		12,450	27
28	Remodel RM 203 Admissions Office	2001	2,155	215	10	215		1,221	28
29	3rd Floor Office Space Conversion	2001	3,965	396	10	396		2,213	29
30	Convert RM 203 to Office, Copy and Storage	2001	3,765	376	10	376		2,101	30
31	Convert Sun Room to New Chapel	2001	39,890	3,989	10	3,989		22,216	31
32	SC Activity Dining Room Converter	2002	7,422	742	10	742		4,082	32
33	General Store Converter	2002	2,131	213	10	213		1,162	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,723,129	\$ 84,894		\$ 81,455	\$ (3,439)	\$ 2,118,040	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 2,723,129	\$ 84,894		\$ 81,455	\$ (3,439)	\$ 2,118,040	1
2	Replace Defective Water Piping	2002	10,213	1,021	10	1,021		5,191	2
3	Nursing Floor Showers	2003	2,943	294	10	294		1,471	3
4	Asbestos Inspection	2003	4,374	437	10	437		2,152	4
5	Chapel Conversion	2003	856	171	5	171		785	5
6	Tuckpoint Boiler Smoke Stack	2003	3,630	363	10	363		1,664	6
7	Traditions Alzheimer Dementia Unit	2003	515,315	25,766	20	25,766		113,801	7
8	Traditions Blueprints and Design Drawing	2003	8,250	413	20	413		1,822	8
9	Traditions Policies and Procedures	2003	46,691	2,335	20	2,335		10,311	9
10	New Chapel Landscaping	2003	6,553	1,311	5	1,311		6,007	10
11	Replace flat roof	2003	4,680	234	20	234		1,034	11
12	Replace floor tile in dining room	2003	6,360	1,272	5	1,272		5,397	12
13	Signage Engraver - Manoi	2003	544	109	5	109		471	13
14	Carpet Extractor	2003	2,035	407	5	407		1,730	14
15	Washer Drum	2003	1,738	348	5	348		1,478	15
16	Satellite TV System	2003	10,485	2,097	5	2,097		8,738	16
17	Elevator Code Updates	2003	2,227	445	5	445		1,856	17
18	Food Processor	2003	1,147	229	5	229		955	18
19	Carpet repairs	2004	2,662	532	5	532		3,760	19
20	Motorola Furniture	2004	10,650	2,663	4	2,663		10,651	20
21	A/C Heating units (5)	2004	7,200	1,440	5	1,440		3,840	21
22	Furniture for Infant/Toddler room	2004	12,525	2,505	5	2,505		6,680	22
23	Maint Labor on Infant/Toddler room	2004	1,684	337	5	337		898	23
24	Furniture for Model Apartmen	2004	5,832	1,166	5	1,166		2,721	24
25	Repair washer shaft & baske	2004	2,223	445	5	445		964	25
26	Remodel 831 Northampton	2004	5,108	1,022	5	1,022		1,873	26
27	Commercial garbage disposa	2004	1,404	281	5	281		515	27
28	Digital Copier	2004	6,122	1,224	5	1,224		2,244	28
29	Hot Pack Warming Device	2004	1,295	259	5	259		345	29
30	Signage	2004	1,430	286	5	286		381	30
31	Food Processor	2004	1,629	326	5	326		380	31
32	Two whirlpool baths and walk in showe	2004	30,215	3,021	10	3,021		7,558	32
33	Tub cut outs	2004	1,250	125	10	125		292	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,442,399	\$ 137,778		\$ 134,339	\$ (3,439)	\$ 2,326,005	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

07/01/2006 Ending: 06/30/2007**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		
1	<b>Totals from Page 12D, Carried Forward</b>	\$ 3,442,399	\$ 137,778		\$ 134,339	\$ (3,439)	\$ 2,326,005		1
2	Remodel entry way and lobby	2004 1,647	165	10	165		385		2
3	Repair water main to building	2004 1,066	107	10	107		231		3
4	New Furnace	2004 1,865	187	10	187		342		4
5	Replace fire panel	2004 2,525	253	10	253		379		5
6	Repair 2 broken pipes	2004 1,734	173	10	173		231		6
7	BLACK TOP COURT ROAD	2004 12,820	855	15	855		3,419		7
8	BEAUTY SHOP RELOCATION	2005 3,701	370	10	370		648		8
9	Rehab Remodel - Wall Removal, Painting, & Carpeting	2005 3,566	357	10	357		535		9
10	WANDER GUARD DOORS	2005 8,898	890	10	890		1,261		10
11	FIRE SYSTEM HORNS & STROBES	2005 3,680	736	5	736		920		11
12	NURSING CARE FLOOR RENOVATION - Nurses Stations	2005 123,958	12,396	10	12,396		14,428		12
13	installed, Chair Rails added, Painting, and Flooring								13
14	WATER METER AT STATION 2 DOOR	2005 2,930	293	10	293		317		14
15	Summer Street Awning	2006 4,327	288	10	216	(72)	216		15
16	Courtyard Renovator	2006 24,035	1,499	15	801	(698)	801		16
17	New Rooftop HVAC Unit	2007 10,922	91	10	546	455	546		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	Allocated from Woodstock Christian Life Service				26,333	26,333			32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 3,650,070	\$ 156,438		\$ 179,017	\$ 22,579	\$ 2,350,664		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,014,995	\$ 42,615	\$ 42,615	\$	5-10	\$ 515,001	71
72	Current Year Purchases	54,512	4,939	9,144	4,205	3-10	9,144	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,069,507	\$ 47,554	\$ 51,759	\$ 4,205		\$ 524,145	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	Van W/ Lift	Ford	1998	\$ 14,000	\$	\$			\$ 14,000	76
77	Painting of Vehicle	Ford Taurus	1996	1,693					1,693	77
78										78
79										79
80	TOTALS			\$ 15,693	\$	\$			\$ 15,693	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,740,642	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 203,992	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 230,776	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 26,784	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,890,502	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$ 4,192	92
93			93
94			94
95		\$ 4,192	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 1

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A  
 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				<u>N/A</u>			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.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

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 N/A N/A

9. Option to Buy:  YES  NO Terms: N/A \*

**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: \$ 13,481 Description: Dishwasher - \$419; Water Conditioner - \$239; Copiers - \$7,476; Satellite TV Equip - \$5,347  
 (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			<u>N/A</u>		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.

SEE ACCOUNTANTS' COMPILATION REPORT

**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>It is the policy of this facility to only hire certified nurses aides 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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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 Wage (c)				
6	Transportation				
7	Contractual Payment:				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit;
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit;
- (c) For in-house training programs only. Do not include fringe benefit;
- (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

**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>	

- (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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost	Units	Cost				
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	10(3)	hrs	\$	3,109	\$	186,510				3,109	\$	186,510	1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		1,036		62,170				1,036		62,170	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10(3)	hrs		3,257		195,392				3,257		195,392	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	39(2)	# of prescripts							102,053			102,053	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	<b>TOTAL</b>			\$	7,402	\$	444,072	\$	102,053		7,402	\$	546,125	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Hearthstone Manor**# **0027664**Report Period Beginning: **07/01/2006**

Ending:

**06/30/2007**

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **06/30/2007**

(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	\$ 1,165	\$ 1,165	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>120,789</u> )	900,547	900,547	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,966	10,966	6
7	Other Prepaid Expenses	8,615	8,615	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due to Related Parties</u>	2,463,720	2,463,720	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 3,385,013</b>	<b>\$ 3,385,013</b>	<b>10</b>
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	5,372	5,372	13
14	Buildings, at Historical Cost	3,503,536	3,610,786	14
15	Leasehold Improvements, at Historical Cost	47,400	39,284	15
16	Equipment, at Historical Cost	1,399,022	1,085,200	16
17	Accumulated Depreciation (book methods)	(3,403,302)	(2,890,502)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	148,165	148,165	21
22	Other Long-Term Assets (sp <u>Const. In Progress</u> )	4,192	4,192	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 1,704,385</b>	<b>\$ 2,002,497</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 5,089,398</b>	<b>\$ 5,387,510</b>	<b>25</b>

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 41,229	\$ 41,229	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	121,428	121,428	29
30	Accrued Salaries Payable	250,790	250,790	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	187,103	187,103	36
37	<u>Payroll Liabilities</u>	1,429	1,429	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 601,979</b>	<b>\$ 601,979</b>	<b>38</b>
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	117,837	117,837	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 117,837</b>	<b>\$ 117,837</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 719,816</b>	<b>\$ 719,816</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ 4,369,582</b>	<b>\$ 4,667,694</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 5,089,398</b>	<b>\$ 5,387,510</b>	<b>48</b>

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Hearthstone Manor  
Provider # 0027664  
FYE: 06/30/07

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

<b>Line 36: Other Current Liabilities(specify):</b>	<u>Operating</u>	<u>After Consolidation</u>
Miscellaneous Accruals	132,264	132,264
Security Deposits	5,010	5,010
State of IL / DHFS Payments	37,015	37,015
Deferred Revenue	12,574	12,574
Division or Account Transfers	<u>240</u>	<u>240</u>
<b>TOTAL: Line 36</b>	<b><u><u>187,103</u></u></b>	<b><u><u>187,103</u></u></b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,976,493</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Prior Period Adjustment</b>	<b>14,033</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>3,990,526</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>379,056</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>379,056</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</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>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>4,369,582</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor# 0027664Report Period Beginning: 07/01/2006Ending: 06/30/2007**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 expenses.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,734,681	1
2	Discounts and Allowances for all Level	114,316	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 6,848,997</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	28,347	13
14	Non-Patient Meals	1,619	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	3,510	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	106	21
22	Laundry	2,240	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 35,822</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	71,601	24
25	Interest and Other Investment Income**		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 71,601</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	10,140	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 10,140</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 6,966,560</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	997,843	31
32	Health Care	3,318,730	32
33	General Administrator	1,781,782	33
<b>B. Capital Expense</b>			
34	Ownership	241,437	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	206,649	35
36	Provider Participation Fee	41,063	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>\$ 6,587,504</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>379,056</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>\$ 379,056</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? N/A If not, please attach a reconciliation. This facility is a not-for-profit entity.

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

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

Hearthstone Manor  
Provider # 0027664  
FYE: 06/30/07

**Schedule 19A**

**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.**

**E. Other Revenue (specify):\*\*\*\***

**Line 28**

Store - Mini Mart & Residents Store	1,874
Miscellaneous Resident Services	1,140
Miscellaneous Revenues	819
Bequests Unrestricted - Manor	<u>6,307</u>

**TOTAL** 10,140

Facility Name & ID Number **Hearthstone Manor**

# 0027664

Report Period Beginning: 07/01/2006

Ending:

06/30/2007

## 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	1,960	2,080	\$ 64,000	\$ 30.77	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,320	18,887	499,668	26.46	3
4	Licensed Practical Nurses	12,707	13,611	278,381	20.45	4
5	CNAs & Orderlies	68,388	72,935	1,016,063	13.93	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	920	1,138	25,536	22.44	9
10	Activity Assistants	11,570	11,890	120,986	10.18	10
11	Social Service Worker	3,961	4,160	100,888	24.25	11
12	Dietician					12
13	Food Service Supervisor	1,872	2,077	41,913	20.18	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,521	24,204	237,377	9.81	15
16	Dishwashers					16
17	Maintenance Worker					17
18	Housekeepers	13,934	14,989	131,596	8.78	18
19	Laundry	5,322	5,714	58,925	10.31	19
20	Administrator	1,772	2,080	96,944	46.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,892	2,080	42,359	20.36	23
24	Clerical	10,161	10,981	127,010	11.57	24
25	Vocational Instructor					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	920	1,138	25,536	22.44	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,817	2,084	28,951	13.89	31
32	Other Health C: Resident Svcs.	26,734	28,658	348,541	12.16	32
33	Other(specify) Barber/Beauty	1,874	2,115	28,196	13.33	33
34	TOTAL (lines 1 - 33)	203,645	220,821	\$ 3,272,870 *	\$ 14.82	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	197	\$ 8,101	1(3)	35
36	Medical Director	50	4,680	9(3)	36
37	Medical Records Consultant	14	819	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	233	5,371	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	1,012	11(3)	44
45	Social Service Consultant	18	632	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	532	\$ 20,615		49

## C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	77	\$ 3,027	10(3)	50
51	Licensed Practical Nurses	3,433	135,577	10(3)	51
52	Certified Nurse Assistants/Aides	5,010	98,896	10(3)	52
53	TOTAL (lines 50 - 52)	8,520	\$ 237,500		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Janet Smith	Administrator	0	\$ 96,944	Workers' Compensation Insurance	\$ 149,710	IDPH License Fee	\$ 1,920	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	24,969	
				FICA Taxes	243,312	Health Care Worker Background Check (Indicate # of checks performed)		
				Employee Health Insurance	396,909	Patient Background Checks	109 1,312	
				Employee Meals		Miscellaneous Dues/Subscriptions	6,652	
				Illinois Municipal Retirement Fund (IMRF)*		Allocation from Woodstock Christian Life Services	50,938	
				Valic	51,201	Less: Public Relations Expense	( )	
				Employee Recognition	1,608	Non-allowable advertising	( )	
				Other Employee Benefits	16,285	Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 96,944	Allocation from Woodstock Christian Life Services	147,212	TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,006,237	TOTAL (agree to Sch. V, line 20, col. 8)		
Description			Amount	G. Schedule of Travel and Seminar**				
Management Fees (Eliminated on Sch. V, Line 17, Col 3)			\$ 523,513	Description		Amount		
				Out-of-State Travel		\$		
				In-State Travel			1,229	
				Seminar Expense				
				See Attached Schedule			4,086	
				Allocation from Woodstock Christian Life Services			8,952	
				Entertainment Expense		( )		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 523,513	(agree to Sch. V, line 24, col. 8)				
C. Professional Services				TOTAL				
Vendor/Payee	Type		Amount	Description	Line #	Amount		
Advanced Answers on Demand, Inc.	Computer Services		3,981	Non-Paid Workers (See Schedule 5B)	10(3)	\$ 18,855		
Leading Edge Consulting Group	Human Resources Consultant		6,292					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 10,273	TOTAL				

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

Hearthstone Manor  
Provider #: 0027664  
FYE: 06/30/2007

**Schedule 21A**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

**Vendor/Payee**

<b>TOTAL (agree to Schedule V, line 19, column 3)</b>	10,273
<b>Plus: Allocation from Woodstock Christian Life Services</b>	38,373
<b>TOTAL (agree to Schedule V, line 19, column 8)</b>	<u>48,646</u>

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	9 FY2007	10 FY2008	11 FY2009	12 FY2010	13 FY2011	13 FY2012
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Hearthstone Manor# 0027664Report Period Beginning: 07/01/2006Ending: 06/30/2007**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 No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political 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? 6.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 44,345 Line 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? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES        NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. 41,063  
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 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 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 if 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 \$ 1,619
- (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 program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: McGladrey & Pullen 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? Yes If no, please explain N/A
- (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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**

RECONCILIATION REPORT

Hearthstone Manor

11:27 AM 12/27/2007

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-57,168	equal to	-57,168	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	23,964	equal to	23,964	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	230,776	equal to	230,776	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	13,481	equal to	13,481	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	444,072	equal to	444,072	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	102,053	equal to	102,053	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	997,843	equal to	997,843	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,318,730	equal to	3,318,730	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,781,782	equal to	1,781,782	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	241,437	equal to	241,437	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	206,649	equal to	206,649	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	41,063	equal to	41,063	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,912,599	equal to	2,261,140	-348,541	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	146,522	equal to	146,522	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	100,888	equal to	100,888	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	279,290	equal to	279,290	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	0	equal to	0	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	131,596	equal to	131,596	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	58,925	equal to	58,925	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	96,944	equal to	96,944	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	169,369	equal to	169,369	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,272,870	equal to	3,272,870	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	8,101	< or = to	8,101	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	4,680	< or = to	4,680	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	243,690	< or = to	246,359	-2,669	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	1,012	< or = to	2,972	-1,960	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	632	< or = to	632	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	96,944	equal to	96,944	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	523,513	equal to	523,513	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	10,273	equal to	10,273	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	1,006,237	equal to	1,006,237	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues...	85,791	equal to	85,791	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	14,267	equal to	14,267	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	41,063	equal to	41,063	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	147,212	-147,212	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,125	equal to	3,125	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	239,265	equal to	239,265	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	5,372	equal to	5,372	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	3,650,070	equal to	3,650,070	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,085,200	equal to	1,085,200	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,890,502	equal to	2,890,502	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	4,369,582	equal to	4,369,582	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	379,056	equal to	379,056	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	5,089,398	equal to	5,089,398	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1







**Capital Rate Data**  
 Change from 1980  
 Facility Name  
 Description

**YOU MUST CHECK THE CAPITAL GAIN CALC. THAT IS LISTED**  
**FOR THE CORRECT FACILITY**  
**COSTS INCLUDED ON PAGE 8 OF THE 1031 EXCH. AT 01.01.01**

Facility Name	Change from 1980	Facility Name	Change from 1980
101 Property Tax RATE	0.0000	101 Property Tax RATE	0.0000
FF 1001 Capital Rate	0.0000	FF 1001 Capital Rate	0.0000

**CAPITAL CALCULATIONS**

Calculation	Column
A. Determine the base year for your building from Table A	100A
B. Determine the Building Specific Historical cost per sq foot	100B
C. Enter the Historic Building Value from Table C	100C
D. The capital rate for an unimproved building is the unimproved building value from Line C and the building specific historical cost per sq foot from line 100B	100D
E. Divide the historical value from line D by 0.08 (8%) to obtain a pre-1981 unimproved value	100E
F. Add 0.02 (2%) to the pre-1981 unimproved value from line 100E to obtain the building value from line 100F	100F
G. Add 0.02 (2%) to the building value from line 100F to obtain the building value from line 100G	100G
H. Add 0.02 (2%) to the building value from line 100G to obtain the building value from line 100H	100H
I. Add 0.02 (2%) to the building value from line 100H to obtain the building value from line 100I	100I
J. Add 0.02 (2%) to the building value from line 100I to obtain the building value from line 100J	100J
K. Add 0.02 (2%) to the building value from line 100J to obtain the building value from line 100K	100K
L. Add 0.02 (2%) to the building value from line 100K to obtain the building value from line 100L	100L
M. Add 0.02 (2%) to the building value from line 100L to obtain the building value from line 100M	100M
N. Add 0.02 (2%) to the building value from line 100M to obtain the building value from line 100N	100N
O. Add 0.02 (2%) to the building value from line 100N to obtain the building value from line 100O	100O
P. Add 0.02 (2%) to the building value from line 100O to obtain the building value from line 100P	100P
Q. Add 0.02 (2%) to the building value from line 100P to obtain the building value from line 100Q	100Q
R. Add 0.02 (2%) to the building value from line 100Q to obtain the building value from line 100R	100R
S. Add 0.02 (2%) to the building value from line 100R to obtain the building value from line 100S	100S
T. Add 0.02 (2%) to the building value from line 100S to obtain the building value from line 100T	100T
U. Add 0.02 (2%) to the building value from line 100T to obtain the building value from line 100U	100U
V. Add 0.02 (2%) to the building value from line 100U to obtain the building value from line 100V	100V
W. Add 0.02 (2%) to the building value from line 100V to obtain the building value from line 100W	100W
X. Add 0.02 (2%) to the building value from line 100W to obtain the building value from line 100X	100X
Y. Add 0.02 (2%) to the building value from line 100X to obtain the building value from line 100Y	100Y
Z. Add 0.02 (2%) to the building value from line 100Y to obtain the building value from line 100Z	100Z

**Table A**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table B**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table C**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table D**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table E**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table F**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table G**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table H**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table I**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

**Table J**

Year	Column
1980	100A
1981	100B
1982	100C
1983	100D
1984	100E
1985	100F
1986	100G
1987	100H
1988	100I
1989	100J
1990	100K
1991	100L
1992	100M
1993	100N
1994	100O
1995	100P
1996	100Q
1997	100R
1998	100S
1999	100T
2000	100U
2001	100V
2002	100W
2003	100X
2004	100Y
2005	100Z

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	279,290	26,086	8,101	313,477	0	313,477	0	313,477
2. Food Purchase	0	208,340	0	208,340	0	208,340	-1,619	206,721
3. Housekeeping	131,596	27,036	0	158,632	0	158,632	0	158,632
4. Laundry	58,925	11,351	0	70,276	0	70,276	0	70,276
5. Heat and Other Utilities	0	0	115,286	115,286	0	115,286	4,974	120,260
6. Maintenance	0	0	131,832	131,832	0	131,832	9,966	141,798
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	469,811	272,813	255,219	997,843	0	997,843	13,321	1,011,164
9. Medical Director	0	0	4,680	4,680	0	4,680	0	4,680
10. Nursing & Medical Records	2,261,140	98,702	246,359	2,606,201	0	2,606,201	18,855	2,625,056
10a. Therapy	0	0	444,072	444,072	0	444,072	0	444,072
11. Activities	146,522	5,215	2,972	154,709	0	154,709	-1,493	153,216
12. Social Services	100,888	7,548	632	109,068	0	109,068	0	109,068
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	2,508,550	111,465	698,715	3,318,730	0	3,318,730	17,362	3,336,092
17. Administrative	96,944	0	523,513	620,457	0	620,457	-523,513	96,944
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	10,273	10,273	0	10,273	38,373	48,646
20. Fees, Subscriptions & Promotion	0	0	34,853	34,853	0	34,853	50,938	85,791
21. Clerical & General Office	169,369	9,046	3,264	181,679	0	181,679	223,435	405,114
22. Employee Benefits & Payroll	0	0	859,025	859,025	0	859,025	147,212	1,006,237
23. Inservice Training & Education	0	0	366	366	0	366	0	366
24. Travel and Seminar	0	0	5,315	5,315	0	5,315	8,952	14,267
25. Other Admin. Staff Trans	0	0	8,416	8,416	0	8,416	575	8,991
26. Insurance-Prop.Liab.Malpractice	0	0	61,398	61,398	0	61,398	15,130	76,528
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	266,313	9,046	1,506,423	1,781,782	0	1,781,782	-38,898	1,742,884
29. Total General Administrative	3,244,674	393,324	2,460,357	6,098,355	0	6,098,355	-8,215	6,090,140
30. Depreciation	0	0	203,992	203,992	0	203,992	26,784	230,776
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	23,964	23,964	0	23,964	0	23,964
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	13,481	13,481	0	13,481	0	13,481
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	241,437	241,437	0	241,437	26,784	268,221
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	102,053	0	102,053	0	102,053	0	102,053
40. Barber and Beauty Shop	28,196	663	0	28,859	0	28,859	0	28,859
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	41,063	41,063	0	41,063	0	41,063
43. Other (specify):*	0	0	75,737	75,737	0	75,737	-75,737	0
44. Total Special Cost Ce	28,196	102,716	116,800	247,712	0	247,712	-75,737	171,975
45. Grand Total	3,272,870	496,040	2,818,594	6,587,504	0	6,587,504	-57,168	6,530,336

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,165	1,165
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	900,547	900,547
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	10,966	10,966
7. Other Prepaid Expenses	8,615	8,615
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	2,463,720	2,463,720
10. Total current assets	3,385,013	3,385,013
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	5,372	5,372
14. Buildings, at Historical Cost	3,503,536	3,610,786
15. Leasehold Improvements, Historical Cost	47,400	39,284
16. Equipment, at Historical Cost	1,399,022	1,085,200
17. Accumulated Depreciation (book methods)	-3,403,302	-2,890,502
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	148,165	148,165
22. Other Long-Term Assets (specify):	4,192	4,192
23. other (specify):	0	0
24. Total Long-Term Assets	1,704,385	2,002,497
25. Total Assets	5,089,398	5,387,510
CURRENT LIABILITIES		
26. Accounts Payable	41,229	41,229
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	121,428	121,428
30. Accrued Salaries Payable	250,790	250,790
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	187,103	187,103
37. Other Current Liabilities (specify):	1,429	1,429
38. Total Current Liabilities	601,979	601,979
LONG TERM LIABILITES		
39. Long-Term Notes Payable	117,837	117,837
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	117,837	117,837
46. Total Liabilities	719,816	719,816
47. Total Equity	4,369,582	4,667,694
48. Total Liabilities and Equity	5,089,398	5,387,510

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	6,734,681
2. Discounts and Allowances for all Levels	114,316
Subtotal - Inpatient Care	6,848,997
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	-
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	28,347
14. Non-Patient Meals	1,619
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	3,510
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	106
22. Laundry	2,240
Subtotal - Other Operating Revenue	35,822
24. Contributions	71,601
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	71,601
27. Other Revenue (specify):	10,140
28. Other Revenue (specify):	0
Subtotal - Other Revenue	10,140
30. Total Revenue	6,966,560
31. General Services	997,843
32. Health Care	3,318,730
33. General Administration	1,781,782
34. Ownership	241,437
35. Special Cost Centers	206,649
35. Provider Participation Fee	41,063
37. Other	0
40. Total Expenses	6,587,504
41. Income Before Income Taxes	379,056
42. Income Taxes	0
43. Net Income or Loss for the Year	379,056

Hearthstone Manor  
 IDPA Comparative Data - Per Resident Day Cost  
 Year Ending

Enter your HSA # in next column =====  
 Census (Pulls from Page 2) 35.074

Cost Report Line	Description	Your Facility	2006 Average Median Cost Per Day	
			State	HSA
1	Dietary	8.94	-	#N/A
2	Food Purchase	5.89	-	#N/A
3	Housekeeping	4.52	-	#N/A
4	Laundry	2.00	-	#N/A
5	Heat & Other Utilities	3.43	-	#N/A
6	Maintenance	4.04	-	#N/A
8	Total General Services	28.83	-	#N/A
10	Nursing & Medical Records	74.84	-	#N/A
10A	Therapy	12.66	-	#N/A
11	Activities	4.37	-	#N/A
12	Social Services	3.11	-	#N/A
16	Total Health Care & Programs	95.12	-	#N/A
17	Administration	2.76	-	#N/A
19	Professional Services	1.39	-	#N/A
21	Clerical & Gen. Office Expense	11.55	-	#N/A
22	Employee Benefits & PR Taxes	28.69	-	#N/A
24	Travel & Seminar	0.41	-	#N/A
26	Insurance-Property, Liability & Malpractice	2.18	-	#N/A
28	Total General Administrative	49.69	-	#N/A
29	Total Operating Expenses	173.64	-	#N/A
30	Depreciation	6.58	-	#N/A
32	Interest	0.68	-	#N/A
33	Real Estate Taxes	-	-	#N/A
37	Total Ownership	7.65	-	#N/A
	Total Operating and Ownership Cost	181.28	-	#N/A

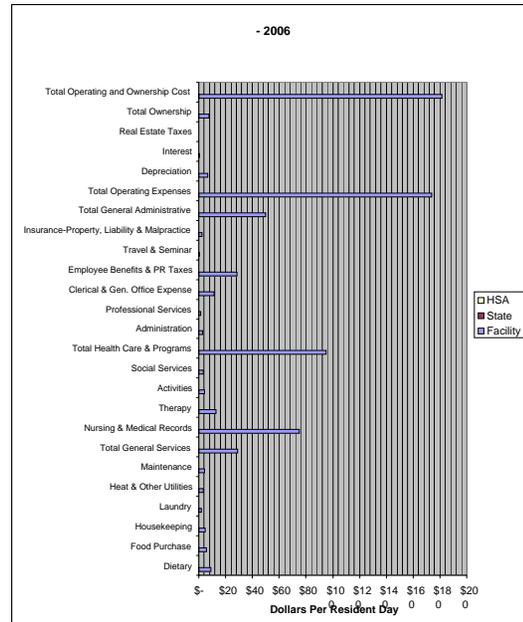
**Notes:**  
 Your Facility data is from page 3, column 8 of your 2007 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from the most recent data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.

IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
 2005 (Run August 15, 2006)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %	
			1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	<b>TOTAL GENERAL SERVICES</b>															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>															
29	<b>TOTAL OPERATING EXPENSES</b>															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	<b>TOTAL OWNERSHIP</b>															
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>															



**Short-Term Mission  
HSA Comparative Data - Per Resident Day Cost  
Year Ending**

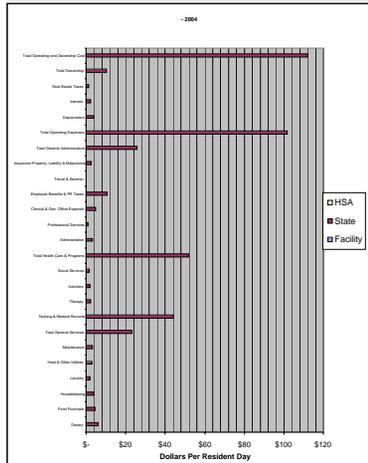
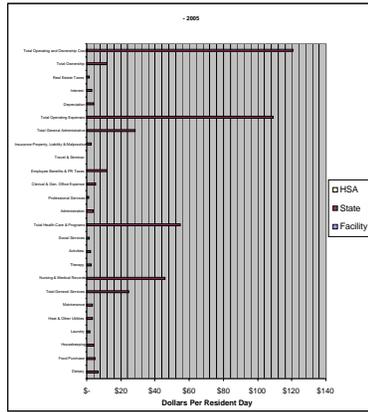
Enter your HSA # in row column  
Column (HSA) from Page 2

03/20/20

Cost Report Line	Description	2007		2008 Median		2009		2008 Median		2009		2008 Median	
		Per Diem	Cost Per Day	Rate	HSA	Per Diem	Cost Per Day	Rate	HSA	Per Diem	Cost Per Day	Rate	HSA
1	Dietary	8,077991	6.52	ANA	PFALLER	6.52	ANA	HEVVO	6.23	ANA			
2	Food Purchase	5,879383	4.68	ANA	PFALLER	4.68	ANA	HEVVO	4.53	ANA			
3	Housekeeping	4,522764	4.02	ANA	PFALLER	4.02	ANA	HEVVO	3.77	ANA			
4	Laundry	2,000494	1.96	ANA	PFALLER	1.96	ANA	HEVVO	1.86	ANA			
5	House & Office Utilities	8,489766	3.31	ANA	PFALLER	3.31	ANA	HEVVO	3.02	ANA			
6	Maintenance	4,692427	3.51	ANA	PFALLER	3.51	ANA	HEVVO	3.21	ANA			
8	Total General Services	28,679446	24.43	ANA	PFALLER	24.43	ANA	HEVVO	23.12	ANA			
10	Nursing & Medical Supplies	79,443706	69.97	ANA	PFALLER	69.97	ANA	HEVVO	66.69	ANA			
10A	Therapy	12,661392	2.45	ANA	PFALLER	2.45	ANA	HEVVO	2.16	ANA			
11	Activities	6,368364	2.06	ANA	PFALLER	2.06	ANA	HEVVO	1.95	ANA			
12	Social Services	3,106379	1.58	ANA	PFALLER	1.58	ANA	HEVVO	1.48	ANA			
16	Total Health Care & Programs	95,129122	54.85	ANA	PFALLER	54.85	ANA	HEVVO	53.90	ANA			
17	Administration	2,763987	3.90	ANA	PFALLER	3.90	ANA	HEVVO	3.24	ANA			
19	Professional Services	3,766553	3.61	ANA	PFALLER	3.61	ANA	HEVVO	3.67	ANA			
21	Chemical & Gas, Office Equipment	11,590264	3.65	ANA	PFALLER	3.65	ANA	HEVVO	4.89	ANA			
22	Employee Benefits & Pay Taxes	26,889872	11.77	ANA	PFALLER	11.77	ANA	HEVVO	10.66	ANA			
24	Travel & Seminar	0,000785	0.09	ANA	PFALLER	0.09	ANA	HEVVO	0.09	ANA			
26	Insurance (Property, Liability & Miscellaneous)	2,189911	2.69	ANA	PFALLER	2.69	ANA	HEVVO	2.67	ANA			
28	Total General Administration	49,691623	28.30	ANA	PFALLER	28.30	ANA	HEVVO	25.82	ANA			
29	Total Operating Expenses	177,616685	109.93	ANA	PFALLER	109.93	ANA	HEVVO	108.50	ANA			
30	Duplications	6,576887	3.95	ANA	PFALLER	3.95	ANA	HEVVO	3.78	ANA			
32	Interest	6,680241	2.87	ANA	PFALLER	2.87	ANA	HEVVO	2.22	ANA			
33	Rent State Taxes	0	1.51	ANA	PFALLER	1.51	ANA	HEVVO	1.48	ANA			
37	Total Ownership	7,672266	11.75	ANA	PFALLER	11.75	ANA	HEVVO	10.42	ANA			
	Total Operating and Ownership Cost	191.28	120.68	ANA	PFALLER	120.68	ANA	HEVVO	112.04	ANA			

Your facility data is from page 3, column 6 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2009, 2008, and 2007 data are from the HSA # and year HSA # values from data available from the HSA # Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.



IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2006 Cost Reports  
 2006

UN-INFLATED

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	

10th % 90th %

2006 Costs

2006 Census

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

2006 - Average Wage Data Table

Total staff hours including contract nursing per diem  
 Nursing hours including contract nurses per diem  
 RN  
 LPN  
 CNA  
 DON  
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

2006 - Staffing and Occupancy Data

Average Occupancy  
 Medicaid Utilization  
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11



IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
 2004 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.23	7.09	6.81	5.63	6.81	5.56	6.37	6.37	6.37	6.12	7.09	5.94	4.27	10.11
2	Food Purchase	4.53	4.79	4.73	4.56	4.73	4.33	4.48	4.48	4.48	4.40	4.79	4.27	3.48	6.23
3	Housekeeping	3.77	3.68	3.76	3.10	3.76	3.37	4.12	4.12	4.12	3.93	3.68	3.66	2.59	5.78
4	Laundry	1.86	2.27	1.99	1.79	1.99	1.97	1.64	1.64	1.64	1.62	2.27	2.16	1.00	3.16
5	Heat & Other Utilities	3.02	3.13	3.07	3.04	3.07	2.71	3.06	3.06	3.06	2.87	3.13	2.86	2.10	4.39
6	Maintenance	3.21	3.63	3.33	3.22	3.33	2.45	3.35	3.35	3.35	3.25	3.63	2.88	2.02	5.28
8	<b>TOTAL GENERAL SERVICES</b>	<b>23.12</b>	<b>25.66</b>	<b>23.97</b>	<b>21.71</b>	<b>23.97</b>	<b>21.28</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.47</b>	<b>25.66</b>	<b>21.76</b>	<b>18.27</b>	<b>32.52</b>
10	Nursing & Medical Records	44.05	43.48	45.03	40.84	45.03	35.79	47.50	47.50	47.50	47.81	43.48	44.17	28.00	68.18
10A	Therapy	2.16	2.01	3.55	4.52	3.55	2.05	1.47	1.47	1.47	2.21	2.01	3.40	-	12.21
11	Activities	1.95	2.28	1.95	1.58	1.95	1.34	2.21	2.21	2.21	2.16	2.28	1.54	1.07	3.52
12	Social Services	1.48	1.44	1.63	1.10	1.63	1.27	1.64	1.64	1.64	1.34	1.44	1.37	0.62	3.10
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>51.90</b>	<b>52.55</b>	<b>53.10</b>	<b>49.97</b>	<b>53.10</b>	<b>43.69</b>	<b>53.78</b>	<b>53.78</b>	<b>53.78</b>	<b>56.90</b>	<b>52.55</b>	<b>53.31</b>	<b>33.59</b>	<b>81.45</b>
17	Administration	3.24	3.47	3.24	3.08	3.24	3.65	3.19	3.19	3.19	3.24	3.47	2.99	1.75	8.15
19	Professional Services	0.97	1.19	0.70	0.68	0.70	0.77	1.09	1.09	1.09	1.34	1.19	0.70	0.05	2.58
21	Clerical & Gen. Office Expense	4.89	4.21	5.22	4.23	5.22	4.03	5.31	5.31	5.31	5.13	4.21	4.41	2.35	10.74
22	Employee Benefits & PR Taxes	10.66	10.98	12.14	9.56	12.14	8.62	11.17	11.17	11.17	11.21	10.98	9.81	6.89	20.31
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.15	0.08	0.08	0.08	0.04	0.12	0.09	-	0.34
26	Insurance-Property, liability & Malpractice	2.67	2.38	2.53	2.36	2.53	2.33	3.03	3.03	3.03	2.47	2.38	2.16	0.85	4.36
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>25.82</b>	<b>26.66</b>	<b>27.48</b>	<b>23.91</b>	<b>27.48</b>	<b>22.08</b>	<b>26.27</b>	<b>26.27</b>	<b>26.27</b>	<b>27.23</b>	<b>26.66</b>	<b>22.86</b>	<b>17.40</b>	<b>40.90</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>101.59</b>	<b>104.24</b>	<b>105.69</b>	<b>96.02</b>	<b>105.69</b>	<b>89.62</b>	<b>103.51</b>	<b>103.51</b>	<b>103.51</b>	<b>106.84</b>	<b>104.24</b>	<b>100.77</b>	<b>71.40</b>	<b>151.58</b>
30	Depreciation	3.74	3.67	3.95	3.52	3.95	2.64	4.23	4.23	4.23	3.72	3.67	3.20	1.00	8.58
32	Interest	2.22	2.43	1.42	1.72	1.42	0.55	3.91	3.91	3.91	2.22	2.43	0.94	-	10.11
33	Real Estate Taxes	1.40	1.04	1.00	0.84	1.00	0.87	3.21	3.21	3.21	1.30	1.04	1.14	-	5.54
37	<b>TOTAL OWNERSHIP</b>	<b>10.42</b>	<b>8.95</b>	<b>9.03</b>	<b>7.51</b>	<b>9.03</b>	<b>6.11</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>10.03</b>	<b>8.95</b>	<b>9.17</b>	<b>3.61</b>	<b>22.83</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>112.01</b>	<b>113.19</b>	<b>114.72</b>	<b>103.53</b>	<b>114.72</b>	<b>95.73</b>	<b>118.05</b>	<b>118.05</b>	<b>118.05</b>	<b>116.87</b>	<b>113.19</b>	<b>109.94</b>	<b>75.01</b>	<b>174.41</b>

Cost Report	Description	2004 Costs	2004 Census
1	Dietary	3.48	6.23
2	Food Purchase	2.59	5.78
3	Housekeeping	1.00	3.16
4	Laundry	2.10	4.39
5	Heat & Other Utilities	2.02	5.28
6	Maintenance	28.00	68.18
8	<b>TOTAL GENERAL SERVICES</b>	<b>18.27</b>	<b>32.52</b>
10	Nursing & Medical Records	44.17	68.18
10A	Therapy	12.21	3.52
11	Activities	3.10	3.10
12	Social Services	1.37	3.10
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>33.59</b>	<b>81.45</b>
17	Administration	8.15	2.58
19	Professional Services	2.58	10.74
21	Clerical & Gen. Office Expense	20.31	10.74
22	Employee Benefits & PR Taxes	0.34	20.31
24	Travel & Seminar	4.36	0.34
26	Insurance-Property, liability & Malpractice	4.36	4.36
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>17.40</b>	<b>40.90</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>71.40</b>	<b>151.58</b>
30	Depreciation	8.58	8.58
32	Interest	10.11	10.11
33	Real Estate Taxes	5.54	5.54
37	<b>TOTAL OWNERSHIP</b>	<b>3.61</b>	<b>22.83</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>75.01</b>	<b>174.41</b>

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.77

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%