



Facility Name & ID Number Heartland Christian Village

# 0048751 Report Period Beginning: July 1, 2008 Ending: June 30, 2009

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	8,363	10,369	4,501	23,233	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	8,363	10,369	4,501	23,233	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.65%

D. How many bed-hold days during this year were paid by the Department? None (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)

Meals, lawn care, and maintenance for independent living units

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 10/12/1992

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 71 and days of care provided 3,962

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 6/30/09 Fiscal Year: 6/30/09

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: July 1, 2008 Ending: June 30, 2009

**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>A. General Services</b>										
1	Dietary	141,095	14,769	6,028	161,892		161,892		161,892		1
2	Food Purchase		160,625		160,625		160,625	580	161,205		2
3	Housekeeping	114,324	12,967	364	127,655		127,655		127,655		3
4	Laundry		2,698		2,698		2,698		2,698		4
5	Heat and Other Utilities			106,948	106,948		106,948	77	107,025		5
6	Maintenance	50,581	5,954	36,018	92,553		92,553	1,467	94,020		6
7	Other (specify):*			4,226	4,226		4,226		4,226		7
8	<b>TOTAL General Services</b>	<b>306,000</b>	<b>197,013</b>	<b>153,584</b>	<b>656,597</b>		<b>656,597</b>	<b>2,124</b>	<b>658,721</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,343,127	192,902	5,491	1,541,520	(110,966)	1,430,554		1,430,554		10
10a	Therapy			356,381	356,381		356,381		356,381		10a
11	Activities	52,558			52,558		52,558		52,558		11
12	Social Services	57,289	3,613	5,656	66,558		66,558	(187)	66,371		12
13	CNA Training										13
14	Program Transportation			4,128	4,128		4,128	(4,643)	(515)		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,452,974</b>	<b>196,515</b>	<b>378,856</b>	<b>2,028,345</b>	<b>(110,966)</b>	<b>1,917,379</b>	<b>(4,830)</b>	<b>1,912,549</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	87,152	2,002	257,316	346,470		346,470	(218,864)	127,606		17
18	Directors Fees										18
19	Professional Services			19,480	19,480		19,480	17,762	37,242		19
20	Dues, Fees, Subscriptions & Promotions			27,601	27,601		27,601		27,601		20
21	Clerical & General Office Expenses	49,442	4,705	56,610	110,757		110,757	83,913	194,670		21
22	Employee Benefits & Payroll Taxes			332,429	332,429		332,429	16,441	348,870		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,724	10,724		10,724	7,557	18,281		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			73,884	73,884		73,884	884	74,768		26
27	Other (specify):* <b>Marketing</b>	57,358	4,745	15,020	77,123		77,123	(77,123)			27
28	<b>TOTAL General Administration</b>	<b>193,952</b>	<b>11,452</b>	<b>793,064</b>	<b>998,468</b>		<b>998,468</b>	<b>(169,430)</b>	<b>829,038</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,952,926</b>	<b>404,980</b>	<b>1,325,504</b>	<b>3,683,410</b>	<b>(110,966)</b>	<b>3,572,444</b>	<b>(172,136)</b>	<b>3,400,308</b>		<b>29</b>

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heartland Christian Village

#0048751

Report Period Beginning: July 1, 2008 Ending:

June 30, 2009

## 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			124,956	124,956		124,956	10,356	135,312			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			272,365	272,365		272,365	(11,255)	261,110			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			6,999	6,999		6,999		6,999			35
36	Other (specify):* <b>Deferred Financing Amortization</b>			3,746	3,746		3,746		3,746			36
37	<b>TOTAL Ownership</b>			408,066	408,066		408,066	(899)	407,167			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			46,477	46,477	110,966	157,443		157,443			39
40	Barber and Beauty Shops	12,582	414		12,996		12,996		12,996			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			38,873	38,873		38,873		38,873			42
43	Other (specify):* <b>Apt./Congregate</b>			37,309	37,309		37,309	(37,309)				43
44	<b>TOTAL Special Cost Centers</b>	12,582	414	122,659	135,655	110,966	246,621	(37,309)	209,312			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,965,508	405,394	1,856,229	4,227,131		4,227,131	(210,344)	4,016,787			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(16)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,868)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(12,373)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,105)	21		24
25	Fund Raising, Advertising and Promotional	(77,123)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(58,955)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (160,440)		\$	30

**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	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(49,904)	VII-B	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (49,904)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (210,344)		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
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
38	Medically Necessary Transport.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs	X		110,966	10-2
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$ 110,966	47

**BHF USE ONLY**

48		49		50		51		52
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Heartland Christian VillageID# 0048751Report Period Beginning: July 1, 2008Ending: June 30, 2009

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending	\$ 596	2	1
2	Activity	(187)	12	2
3	Apartment/Congregate	(37,309)	43	3
4	Late Fees	(124)	21	4
5	Transportation Revenue	(4,643)	14	5
6	Miscellaneous Revenue	(24)	17	6
7	Charity Care	(17,264)	21	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(58,955)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland Christian Village# 0048751

Report Period Beginning:

July 1, 2008

Ending:

June 30, 2009

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	580	0	0	0	0	0	0	0	0	0	0	580	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(5,868)	5,945	0	0	0	0	0	0	0	0	0	77	5
6	Maintenance	0	1,467	0	0	0	0	0	0	0	0	0	1,467	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(5,288)</b>	<b>7,412</b>	<b>0</b>	<b>2,124</b>	<b>8</b>								
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(187)	0	0	0	0	0	0	0	0	0	0	(187)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(4,643)	0	0	0	0	0	0	0	0	0	0	(4,643)	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>(4,830)</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>(4,830)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(24)	(218,840)	0	0	0	0	0	0	0	0	0	(218,864)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	17,762	0	0	0	0	0	0	0	0	0	17,762	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(23,493)	107,406	0	0	0	0	0	0	0	0	0	83,913	21
22	Employee Benefits & Payroll Taxes	0	16,441	0	0	0	0	0	0	0	0	0	16,441	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	7,557	0	0	0	0	0	0	0	0	0	7,557	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	884	0	0	0	0	0	0	0	0	0	884	26
27	Other (specify):*	(77,123)	0	0	0	0	0	0	0	0	0	0	(77,123)	27
28	<b>TOTAL General Administration</b>	<b>(100,640)</b>	<b>(68,790)</b>	<b>0</b>	<b>(169,430)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(110,758)</b>	<b>(61,378)</b>	<b>0</b>	<b>(172,136)</b>	<b>29</b>								

## STATE OF ILLINOIS

Facility Name & ID Number Heartland Christian Village# 0048751

Report Period Beginning:

July 1, 2008 Ending:

Summary B

June 30, 2009

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	10,356	0	0	0	0	0	0	0	0	0	10,356	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(12,373)	1,118	0	0	0	0	0	0	0	0	0	(11,255)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(12,373)</b>	<b>11,474</b>	<b>0</b>	<b>(899)</b>	<b>37</b>								
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(37,309)	0	0	0	0	0	0	0	0	0	0	(37,309)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(37,309)</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>(37,309)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(160,440)</b>	<b>(49,904)</b>	<b>0</b>	<b>(210,344)</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
See attached listing						

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	5 Utilities	\$	Christian Homes, Inc.	100.00%	\$ 5,945	\$ 5,945	1
2	V	6 Maintenance				1,467	1,467	2
3	V	17 Administrative	257,316			38,476	(218,840)	3
4	V	19 Professional Services				17,762	17,762	4
5	V	21 Clerical				107,406	107,406	5
6	V	22 Employee Benefits				16,441	16,441	6
7	V	24 Travel and Seminars				7,557	7,557	7
8	V	26 Insurance				884	884	8
9	V	30 Depreciation				10,356	10,356	9
10	V	32 Interest				1,118	1,118	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 257,316			\$ 207,412	\$ * (49,904)	14

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

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Heartland Christian Village

# 0048751

Report Period Beginning:

July 1, 2008

Ending: ne 30, 2009

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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	This workpaper is not applicable				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Heartland Christian Village

# 0048751

Report Period Beginning:

July 1, 2008

Ending:

June 30, 2009

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10										
										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	HUD Sect. 232 Ins. Mortgage	X	Refinance Old Debt	\$25,405.00	7/19/07	\$ 4,292,500	\$ 4,186,328	8/1/2037	0.0588	\$ 272,365	1								
2											2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6											6								
7											7								
8											8								
9	<b>TOTAL Facility Related</b>			\$25,405.00		\$ 4,292,500	\$ 4,186,328			\$ 272,365	9								
<b>B. Non-Facility Related*</b>																			
10											10								
11											11								
12											12								
13											13								
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$	14								
15	<b>TOTALS (line 9+line14)</b>					\$ 4,292,500	\$ 4,186,328			\$ 272,365	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 24,381 Line # 32

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

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





Facility Name & ID Number Heartland Christian Village

# 0048751

Report Period Beginning:

July 1, 2008 Ending:

June 30, 2009

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 32,630 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).  
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: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Land</u>	<u>32,630</u>	<u>Various</u>	\$ <u>41,767</u>	<u>1</u>
2	<u>Home Office Allocation</u>			<u>3,184</u>	<u>2</u>
3	<b>TOTALS</b>	<b>32,630</b>		\$ <b>44,951</b>	<b>3</b>

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	71	1992	1992	\$ 2,601,099	\$ 65,027	40	\$ 65,027	\$	\$ 1,089,210	4
5		1995	1995	119,926	2,998	40	2,998		42,973	5
6										6
7										7
8	Home Office Allocation			30,242	2,215		2,215		56,961	8
	Improvement Type**									
9	CARPETING	1992		9961		5			9961	9
10	WALLCOVERINGS	1992		8385		5			8385	10
11	WALLCOVERINGS	1992		16128		5			16128	11
12	FIRE ALARM COMMTCOR	1992		578	29	20	29		484	12
13	TOWEL RINGS	1992		637		10			637	13
14	RAILGATE LOADING DOCK	1993		536		10			536	14
15	DOOR LOCK BYPASS SWITCH	1993		856		10			856	15
16	AUTODOOR CLOSEALERT	1994		908		10			908	16
17	ELECTRIC WORKFIRE ALARM	1998		1335		10			1335	17
18	SMOKE DAMPERS5	1998		2284		10			2284	18
19	WATER HEATER	2000		5831	583	10	583		5588	19
20	EXPANSION TANK	2000		1126		5			1126	20
21	CEILING FANS (2) ACTIVITY	2000		500		5			500	21
22	FLOOR COVERING ASSISTED LIVING AREA	12/18/2001		1161		5			1161	22
23	TRANE AC UNIT	6/11/2002		1370	137	10	137		970	23
24	CARPET RMS #102104105116	9/23/2002		942		5			942	24
25	ROOFNH MAINTENANCE GARAGE	12/13/2002		1500		5			1500	25
26	CARPETING RMS #110111113	12/2/2002		922		5			922	26
27	WATER HEATER	1/26/2003		3788	379	10	379		2462	27
28	MIXING VALVE (PLUMBING SYSTEM)	6/18/2003		2330	233	10	233		1417	28
29	SEWER LINES	10/13/1992		37086	927	40	927		15530	29
30	PATIO & SIDEWALK	10/13/1992		900	45	20	45		754	30
31	SIGN	10/13/1992		6286		10			6286	31
32	LANDSCAPING	10/13/1992		21485	1074	20	1074		17994	32
33	LANDSCAPING	7/3/1995		2602		5			2602	33
34	SIDEWALK	11/25/1998		1405		5			1405	34
35	FLAG POLE LIGHT @ FRONT ENTRANCE	6/17/2003		793	79	10	79		482	35
36	FRIEDRICH 14400 BTU PTAC UNIT	7/15/2003		698	87	8	87		524	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Heartland Christian Village

# 0048751

Report Period Beginning:

July 1, 2008 Ending: June 30, 2009

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 CARPETING ROOMS 101 & 115	7/23/2003	\$ 567	\$	5	\$	\$	\$ 567	37
38 INSTALL EXHAUST FAN 2 ROOM	2/11/2004	532	62	5	62		532	38
39 FRIEDRICH 14400 BTU PTAC UNIT	1/29/2004	648	81	8	81		446	39
40 ELEMCOOPTO 22 ENERGY MGMT SYSTEM	2/16/2004	5676	568	10	568		3075	40
41 FRIEDRICH 14400 BTU PTAC UNIT	5/24/2004	701	88	8	88		453	41
42 AC UNIT FOR OFFICE	6/10/2004	1400	140	10	140		712	42
43 FRIEDRICH 14400 BTU PTAC UNIT	7/20/2004	609	76	8	76		381	43
44 FINAL PMNTENERGY MGMT SYSTEM	8/20/2004	5674	567	10	567		2790	44
45 DATAPHONES NETWORK CABLING	9/30/2004	18304	1830	10	1830		8847	45
46 OAK FIRE DOOR	12/1/2004	641	64	10	64		294	46
47 FIRE ALARM ACCELERATORRELOCATE SPRINKL	11/22/2004	2985	299	10	299		1393	47
48 INSTALL DISHWASHER VENT FAN	12/20/2004	1052	105	10	105		482	48
49 INSTALL FIRE DAMPERS	3/11/2005	14750	1475	10	1475		6392	49
50 KITCHEN FLOOR TILE WINSTALLATION	9/1/2004	792	158	5	158		766	50
51 FIRERATED STAIRCASE TO MECHANICAL ROOM	4/11/2005	5846	1169	5	1169		4969	51
52 (46) ROOM SIGNS WBRILLE	4/8/2005	796	159	5	159		677	52
53 NEW SIDEWALKEXTEND PATIOCOURTYARD	9/24/2004	1646	206	8	206		994	53
54 Installation of ceiling airducts and f	11/24/2005	1474	74	20	74		270	54
55 Install Emergency Exit LightsLife Safe	8/14/2006	541	54	10	54		158	55
56 Install 2 door alarm system	8/10/2006	1080	108	10	108		315	56
57 wall in dining room labor & materials	3/1/2007	1998	200	10	200		466	57
58 Ceramic tile flooring for dining room	3/1/2007	8637	432	20	432		1008	58
59 Water drain for sprinkler system	3/1/2007	838	84	10	84		196	59
60 Remove old and pour new 8x8 concrete p	4/11/2007	1960	196	10	196		441	60
61 Ramp	7/9/2007	600	120	5	120		240	61
62 New Roof Main NH Bldg	7/1/2007	61000	6100	10	6100		12200	62
63 Tile flooring 3 bathing room	11/29/2007	2351	470	5	470		470	63
64 Repairs on 109 windows in facility	11/29/2007	12670	2534	5	2534		4223	64
65 Bathing Room Project	1/31/2008	2100	210	10	210		315	65
66 Bldg supplies for bathroom Hall 2	4/1/2008	2944	294	10	294		368	66
67 Wiring for heaters in restrooms	5/14/2008	1975	198	10	198		230	67
68 Pushbutton Door locks	5/14/2008	3299	330	10	330		385	68
69 Installed new Compressor for Walk-In	5/30/2008	5289	529	10	529		617	69
70 TOTAL (lines 4 thru 69)		\$ 3,054,975	\$ 92,793		\$ 92,793	\$	\$ 1,348,492	70

\*\*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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,054,975	\$ 92,793		\$ 92,793	\$	\$ 1,348,492	1
2									2
3	Commercial Garbage Disposal	1/27/2009	1859	93	10	93		93	3
4	Parking Lot	6/30/2009	13895	116	10	116		116	4
5	Concrete Pad - Entryway	6/30/2009	1572	9	15	9		9	5
6	Extend Driveway Drainage	6/30/2009	1300	11	10	11		11	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,073,601	\$ 93,021		\$ 93,021	\$	\$ 1,348,721	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 190,937	\$ 25,274	\$ 25,274	\$		\$ 78,687	71
72	Current Year Purchases	189,364	7,874	7,874			7,874	72
73	Fully Depreciated Assets	338,241					338,241	73
74	Home Office Allocation	99,644	7,297	7,297			14,770	74
75	TOTALS	\$ 818,186	\$ 40,445	\$ 40,445	\$		\$ 439,572	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	1994 Ford Bus	1994	\$ 42,670	\$	\$	\$	8	\$ 42,670	76
77	Patient Transportation	1993 Chevy Van w/ Lift	1996	16,383				8	16,383	77
78	Overhaul	1994 Ford Eldorado Van	2008	5,336	1,001	1,001		4	1,001	78
79	Home Office Allocation			11,541	845	845			5,143	79
80	TOTALS			\$ 75,930	\$ 1,846	\$ 1,846	\$		\$ 65,197	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,012,668	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 135,312	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 135,312	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,853,490	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Duplex Land	\$ 41,767	\$	\$	86
87	Duplex Land Improvements	65,202	2,258	40,318	87
88	Duplex Building	660,186	17,877	314,725	88
89	Duplex Equipment	24,986	925	17,347	89
90					90
91	TOTALS	\$ 792,141	\$ 21,060	\$ 372,390	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	\$ 2,947	92
93			93
94			94
95		\$ 2,947	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: 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:	<u>N/A</u>			\$ _____			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ _____			7

8. List separately any amortization of lease expense included on page 4, line 34. \_\_\_\_\_

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

16. Rental Amount for movable equipment: \$ 6,999 Description: See attached Schedule  YES  NO

(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	<u>N/A</u>		\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

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. \_\_\_\_\_/2010 \$ \_\_\_\_\_

13. \_\_\_\_\_/2011 \$ \_\_\_\_\_

14. \_\_\_\_\_/2012 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$	2,060	\$ 132,854	\$	2,060	\$ 132,854	1
2	Licensed Speech and Language Development Therapist		hrs		940	65,179		940	65,179	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		2,504	158,348		2,504	158,348	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	5,504	\$ 356,381	\$	5,504	\$ 356,381	14

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

Facility Name & ID Number Heartland Christian Village# 0048751Report Period Beginning: July 1, 2008Ending: June 30, 2009

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2009 (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	\$ 86,298	\$	1
2	Cash-Patient Deposits	3,743		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (11,348) )	921,937		3
4	Supply Inventory (priced at )	18,114		4
5	Short-Term Investments	22,255		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	9,899		7
8	Accounts Receivable (owners or related parties)	257		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,062,503	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	83,534		13
14	Buildings, at Historical Cost	3,636,916		14
15	Leasehold Improvements, at Historical Cost	156,132		15
16	Equipment, at Historical Cost	807,917		16
17	Accumulated Depreciation (book methods)	(2,152,599)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	712,128		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deferred Financing Costs</u>	86,148		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 3,330,176	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,392,679	\$	25

		1	2	
		Operating	After	
			Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 94,182	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,743		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	167,294		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>Accrued Liabilities</u>	26,738		36
37	<u>Due to Auxiliary</u>	5,680		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 297,637	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable	4,186,328		40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Apt./Congregate Security Deposits</u>	1,500		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 4,187,828	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,485,465	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (92,786)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,392,679	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(553,126)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(553,126)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>460,340</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>460,340</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>(92,786)</b>	<b>24</b> *

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

Facility Name & ID Number Heartland Christian Village# 0048751Report Period Beginning: July 1, 2008Ending: June 30, 2009

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,973,611	1
2	Discounts and Allowances for all Levels	(432,391)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 3,541,220</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	868,777	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 868,777</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	15,675	13
14	Non-Patient Meals	16	14
15	Telephone, Television and Radio	5,868	15
16	Rental of Facility Space		16
17	Sale of Drugs	22,486	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	22,133	19
20	Radiology and X-Ray	25,761	20
21	Other Medical Services	10,600	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 102,539</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	97,234	24
25	Interest and Other Investment Income***	12,373	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 109,607</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Retirement Center (Apartment/Duplex)	68,418	28
28a	Miscellaneous/Unrealized loss on investments	(3,090)	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 65,328</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 4,687,471</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	656,597	31
32	Health Care	2,028,345	32
33	General Administration	998,468	33
<b>B. Capital Expense</b>			
34	Ownership	408,066	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	96,782	35
36	Provider Participation Fee	38,873	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>\$ 4,227,131</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>460,340</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>\$ 460,340</b>	<b>43</b>

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ If not, please attach a reconciliation.

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

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

Facility Name & ID Number Heartland Christian Village

# 0048751

Report Period Beginning: July 1, 2008

Ending:

June 30, 2009

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	1,704	1,789	\$ 59,009	\$ 32.98	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,878	5,447	150,374	27.61	3
4	Licensed Practical Nurses	19,589	21,821	394,360	18.07	4
5	CNAs & Orderlies	44,935	48,824	587,694	12.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,015	2,342	27,660	11.81	8
9	Activity Director	1,740	1,983	19,143	9.65	9
10	Activity Assistants	1,883	2,030	17,569	8.65	10
11	Social Service Workers	2,750	3,308	44,528	13.46	11
12	Dietician					12
13	Food Service Supervisor	1,767	2,023	29,208	14.44	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,223	12,174	111,887	9.19	15
16	Dishwashers					16
17	Maintenance Workers	3,597	3,975	50,581	12.72	17
18	Housekeepers	10,778	11,860	114,324	9.64	18
19	Laundry					19
20	Administrator	1,583	1,955	87,152	44.58	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,845	2,015	35,470	17.60	23
24	Clerical	978	1,166	14,163	12.15	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)	4,971	5,397	68,386	12.67	32
33	Other(specify)	7,562	8,403	154,000	18.33	33
34	TOTAL (lines 1 - 33)	123,798	136,512	\$ 1,965,508 *	\$ 14.40	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	152	\$ 5,439	ln 1, col 3	35
36	Medical Director	182	7,200	ln 9, col3	36
37	Medical Records Consultant	36	2,392	ln 10, col 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	182	2,225	ln 10, col 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				44
45	Social Service Consultant	84	5,149	ln 12, col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	636	\$ 22,405		49

C. CONTRACT NURSES

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





Facility Name & ID Number Heartland Christian Village# 0048751Report Period Beginning: July 1, 2008 Ending: June 30, 2008**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Services Network - \$3,897
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 6,801 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 38,873  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 16
- (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? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 4,643  
c. What percent of all travel expense relates to transportation of nurses and patients? \_\_\_\_\_  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? 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: LarsonAllen LLP
- (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.