



Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning: 07/01/2014 Ending: 06/30/2015

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			5,226	5,226	8
9	SNF/PED					9
10	ICF	6,339	6,671		13,010	10
11	ICF/DD					11
12	SC	2,206	14,288		16,494	12
13	DD 16 OR LESS					13
14	TOTALS	8,545	20,959	5,226	34,730	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.95%

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)

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 1/1/1903

J. Was the facility purchased or leased after January 1, 1978?

YES  Date N/A 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 4,499

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: 06/30/15 Fiscal Year: 06/30/15

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

Facility Name &amp; ID Number

Hearthstone Manor

# 0027664

Report Period Beginning:

07/01/2014

Ending:

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**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	277,500	18,164	85,656	381,320		381,320		381,320		1
2	Food Purchase		248,736		248,736		248,736	(2,261)	246,475		2
3	Housekeeping	136,358	32,000	144	168,502		168,502		168,502		3
4	Laundry	22,099	13,849	2,397	38,345		38,345		38,345		4
5	Heat and Other Utilities			108,836	108,836		108,836		108,836		5
6	Maintenance		23,640	96,299	119,939		119,939	178,008	297,947		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	435,957	336,389	293,332	1,065,678		1,065,678	175,747	1,241,425		8
	<b>B. Health Care and Programs</b>										
9	Medical Director							14,400	14,400		9
10	Nursing and Medical Records	2,560,423	138,587	200,850	2,899,860		2,899,860	49,596	2,949,456		10
10a	Therapy										10a
11	Activities	99,940	5,867	3,960	109,767		109,767		109,767		11
12	Social Services	52,913	14,863	1,155	68,931		68,931		68,931		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,713,276	159,317	205,965	3,078,558		3,078,558	63,996	3,142,554		16
	<b>C. General Administration</b>										
17	Administrative	263,825		1,352,074	1,615,899		1,615,899	(1,456,638)	159,261		17
18	Directors Fees										18
19	Professional Services			31,140	31,140		31,140	204,230	235,370		19
20	Dues, Fees, Subscriptions & Promotions			69,025	69,025		69,025	(216)	68,809		20
21	Clerical & General Office Expenses	77,377	15,274	12,854	105,505		105,505	670,727	776,232		21
22	Employee Benefits & Payroll Taxes			706,317	706,317		706,317	172,806	879,123		22
23	Inservice Training & Education			1,091	1,091		1,091		1,091		23
24	Travel and Seminar			5,422	5,422		5,422	4,398	9,820		24
25	Other Admin. Staff Transportation			6,143	6,143		6,143	8,357	14,500		25
26	Insurance-Prop.Liab.Malpractice			79,032	79,032		79,032	19,609	98,641		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	341,202	15,274	2,263,098	2,619,574		2,619,574	(376,727)	2,242,847		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,490,435	510,980	2,762,395	6,763,810		6,763,810	(136,984)	6,626,826		29

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

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

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## 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			280,143	280,143	280,143	60,540	340,683				30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			17,616	17,616	17,616	(10,043)	7,573				35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			297,759	297,759	297,759	50,497	348,256				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		192,613	761,689	954,302	954,302	(17,060)	937,242				39
40	Barber and Beauty Shops	20,599	519		21,118	21,118		21,118				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			123,828	123,828	123,828		123,828				42
43	Other (specify):* <b>Non-Allowable Co</b>			165,089	165,089	165,089	(165,089)					43
44	<b>TOTAL Special Cost Centers</b>	20,599	193,132	1,050,606	1,264,337	1,264,337	(182,149)	1,082,188				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,511,034	704,112	4,110,760	8,325,906	8,325,906	(268,636)	8,057,270				45

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

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**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				4
5	Telephone, TV & Radio in Resident Rooms	(10,043)	35		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,828)	30		9
10	Interest and Other Investment Income				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	(860)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(22,917)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(154,410)	43		24
25	Fund Raising, Advertising and Promotional	(130)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(73,448)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (268,636)		\$	30

<b>BHF USE ONLY</b>					
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	
		<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)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (268,636)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Non-allowable Collection Fees	\$ (9,689)	43	1
2	Disallow Marketing Wages	(104,564)	17	2
3	Value of Non-Paid Volunteers	46,936	10	3
4	Offset Gift Shop Revenue	(644)	2	4
5	Offset Meal Revenue	(1,617)	2	5
6	Offset Miscellaneous Revenue	(1,092)	21	6
7	Non-Allowable Lobbying Dues	(2,778)	20	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>		(73,448)	49

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		N/A		Woodstock Christian Life Services	Woodstock	Corporate Office
				Hearthstone Village	Woodstock	Independent Living
				Woodstock Early Learning Center	Woodstock	Daycare

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	6 Maintenance	\$	Woodstock Christian Life Services	100.00%	\$ 178,008	\$ 178,008	1
2	V	17 Management Fees	1,352,074	Woodstock Christian Life Services	100.00%		(1,352,074)	2
3	V	19 Professional Fees		Woodstock Christian Life Services	100.00%	223,768	223,768	3
4	V	19 Legal Fees		Woodstock Christian Life Services	100.00%	3,048	3,048	4
5	V	20 Dues, Subscriptions, Promo		Woodstock Christian Life Services	100.00%	2,562	2,562	5
6	V	21 Clerical / General Office		Woodstock Christian Life Services	100.00%	671,819	671,819	6
7	V	22 Employee Benefits		Woodstock Christian Life Services	100.00%	172,806	172,806	7
8	V	24 Travel & Seminar		Woodstock Christian Life Services	100.00%	4,729	4,729	8
9	V	25 Admin. Staff Transportation		Woodstock Christian Life Services	100.00%	8,357	8,357	9
10	V	26 Insurance		Woodstock Christian Life Services	100.00%	19,609	19,609	10
11	V	30 Depreciation		Woodstock Christian Life Services	100.00%	67,368	67,368	11
12	V							12
13	V							13
14	Total		\$ 1,352,074			\$ 1,352,074	\$ * 0	14

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

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VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	N/A		N/A		Hearthstone Court	Woodstock	Independent	1
2							Living	2
3								3
4					Prairie Homes of	Woodstock	Independent	4
5					Hearthstone		Living	5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2014 Ending: 06/30/2015

## 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	See attached Sch 7A								\$		1
2											2
3											3
4	No members of the board have										4
5	business relationship with the										5
6	facility or provide service.										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Hearthstone Manor

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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	Direct Cost	1	\$ 178,008	\$	1	\$ 178,008	1
2	19	Professional Fees	Direct Cost	1	226,816		1	226,816	2
3	20	Dues, Subscriptions, Promo	Direct Cost	1	2,562		1	2,562	3
4	21	Clerical / General Office	Direct Cost	1	671,819		1	671,819	4
5	22	Employee Benefits	Direct Cost	1	172,806		1	172,806	5
6	24	Travel & Seminar	Direct Cost	1	4,729		1	4,729	6
7	25	Admin. Staff Transportation	Direct Cost	1	8,357		1	8,357	7
8	26	Insurance	Direct Cost	1	19,609		1	19,609	8
9	30	Depreciation	Direct Cost	1	67,368		1	67,368	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				\$ 1,352,074	\$		\$ 1,352,074	25

Facility Name & ID Number

Hearthstone Manor

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Ending:

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**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	Name of Lender	2		3	4	5	6		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							\$	\$			\$						
2	N/A																
3																	
4																	
5																	
	<b>Working Capital</b>																
6																	
7	N/A																
8																	
9	<b>TOTAL Facility Related</b>						\$	\$			\$						
	<b>B. Non-Facility Related*</b>																
10																	
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$						

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1.	Real Estate Tax accrual used on 2014 report.			\$	1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2014		\$	2
3.	Under or (over) accrual (line 2 minus line 1).			\$	3
4.	Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2010	N/A	8	
		2011	N/A	9	
		2012	N/A	10	
		2013	N/A	11	
		2014	N/A	12	
<b>Facility is not-for-profit entity and is exempt from real estate taxes.</b>					
				<b>FOR BHF USE ONLY</b>	
		13	FROM R. E. TAX STATEMENT FOR 2014	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Hearthstone Manor COUNTY McHenry

FACILITY IDPH LICENSE NUMBER 0027664

CONTACT PERSON REGARDING THIS REPORT Terrence Egan

TELEPHONE (815) 321-4021 FAX #: (815) 338-8846

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

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>Facility is a not-for-profit entity and is</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
2.	<u>exempt from real estate taxes.</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
3.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
4.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
5.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
6.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
7.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
8.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
9.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
10.	<u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
		<b>TOTALS</b>	\$ <u>=====</u>	\$ <u>=====</u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning:

07/01/2014 Ending:

06/30/2015

**X. BUILDING AND GENERAL INFORMATION:**

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

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).

Hearthstone Manor Type: SNF, AL Square Footage: 55,460 Units: 138

Hearthstone Village Type: IL, AL Square Footage: 103,680 Units: 69

Hearthstone Court Type: IL Square Footage: 20,050 Units: 35

Prairie Homes of Hearthstone Type: IL Square Footage: 11,240 Units: 8

Hearthstone Early Learning Center Type: Day Care Square Footage: 12,000 Units: 124

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Use</u>	<u>60,000</u>	<u>1903</u>	<u>\$ 5,372</u>	1
2					2
3	<b>TOTALS</b>	<b>60,000</b>		<b>\$ 5,372</b>	3

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

Report Period Beginning:

**07/01/2014**

Ending:

**06/30/2015****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	10		1950	1950	\$ 150,823	\$	40	\$	\$	\$ 150,823	4
5	90		1973	1973	796,110		40			796,110	5
6	38		1976	1976	751,053	18,776	40	18,776		751,046	6
7											7
8											8
	<b>Improvement Type**</b>										
9	Leasehold Improvements		1977		13,309		18			13,309	9
10	Leasehold Improvements		1978		20,690		20			20,690	10
11	Leasehold Improvements		1980		15,571	130	33	130		15,038	11
12	Leasehold Improvements		1981		5,100		10			5,100	12
13	Leasehold Improvements		1982		3,549	89	40	89		3,184	13
14	Leasehold Improvements		1983		6,560	164	40	164		5,166	14
15	Leasehold Improvements		1984		4,877		15			4,877	15
16	Leasehold Improvements		1985		15,075	35	18	35		14,758	16
17	Leasehold Improvements		1986		48,572		13			48,572	17
18	Leasehold Improvements		1987		67,654	1,143	18	1,143		55,086	18
19	Leasehold Improvements		1988		13,440		10			13,440	19
20	Leasehold Improvements		1989		2,820		10			2,820	20
21	Leasehold Improvements		1990		1,255		10			1,255	21
22	Leasehold Improvements		1991		1,264		10			1,264	22
23	Leasehold Improvements		1992		5,702		11			5,702	23
24	Leasehold Improvements		1993		3,881		10			3,881	24
25	Leasehold Improvements		1994		7,146		10			7,146	25
26	Leasehold Improvements		1995		51,533		9			51,533	26
27	Leasehold Improvements		1996		241,099	10,015	17	10,015		222,653	27
28	Leasehold Improvements		1997		16,890		20			16,890	28
29	Leasehold Improvements		1998		42,865	1,426	17	1,426		39,895	29
30	Leasehold Improvements		1999		305,527	13,723	11	13,723		257,550	30
31	Leasehold Improvements		2000		35,567	191	8	191		35,500	31
32	Leasehold Improvements		2001		76,527	340	11	340		76,188	32
33	Leasehold Improvements		2002		19,766		10			19,766	33
34	Leasehold Improvements		2003		620,201	28,748	10	28,748		399,844	34
35	Leasehold Improvements		2004		112,886	3,333	7	3,333		108,583	35
36	Leasehold Improvements		2005		144,359	14,068	9	14,068		133,413	36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

**07/01/2014**

Ending:

**06/30/2015****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	2006	\$ 28,362	\$ 2,837	12.5	\$ 2,837	\$	\$ 24,483	37
38	Leasehold Improvements	2007	12,360	1,310	8.75	1,310		10,032	38
39	Leasehold Improvements	2008	288,718	28,872	10	28,872		212,732	39
40	Leasehold Improvements	2009	40,049	4,288	9.166667	4,288		25,027	40
41									41
42	Sprinkler System	2010	15,250	1,016	15	1,016		5,588	42
43	Re-Carpet New Traditions area	2010	7,256	726	5	726		7,256	43
44	Replace floor and lights in Terrace	2010	11,921	1,193	5	1,193		11,921	44
45	Re-carpet halls and dining room	2010	11,997	1,201	5	1,201		11,997	45
46	Medicare Room (New flooring, wall covering,								46
47	electrical and plumbing)	2010	19,597	1,960	10	1,960		8,820	47
48	Door Upgrade by Station 2 (to add fobs)	2011	3,460	346	10	346		1,557	48
49	Paving of Parking Lot	2010	34,496	3,450	10	3,450		15,525	49
50	Water Main Repair	2011	9,761	976	10	976		4,392	50
51									51
52	Flooring & Base Cover for Kitchen	2012	5,378	538	10	538		1,345	52
53	Re-carpet to three rooms	2012	3,044	609	5	609		1,522	53
54	Kitchen plumbing update	2012	3,699	740	5	740		1,850	54
55	Built in cabinets by nurse station 2	2012	2,665	533	5	533		1,333	55
56	Update Employee Lounge	2013	3,121	312	10	312		780	56
57	Hot water recirculating pump & water lines	2012	2,586	517	5	517		1,293	57
58	Install garbage Disposal	2012	3,374	675	5	675		1,687	58
59	Install grease interceptor in kitchen	2012	6,730	1,346	5	1,346		3,365	59
60	Primary water heater	2012	10,249	2,050	5	2,050		5,125	60
61	Rooftop HVAC unit	2012	3,275	328	10	328		820	61
62	Generator Update	2012	3,747	749	5	749		1,873	62
63	Built in HVAC units	2012	7,875	1,575	5	1,575		3,938	63
64	Kitchen water heater	2013	8,699	1,740	5	1,740		4,350	64
65	Elevator Panel by station 2	2013	26,000	2,600	10	2,600		6,500	65
66	Update heat exchange 3rd floor	2013	3,450	1,150	3	1,150		2,875	66
67	Replace piping & water regulator - 3rd floor water heater	2013	7,060	1,412	5	1,412		2,824	67
68	Replaced motors on roof mounted exhaust fans (2)	2013	4,150	830	5	830		1,660	68
69	HVAC Units for 5 resident rooms	2013	7,875	1,575	5	1,575		3,150	69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 4,197,873	\$ 159,634		\$ 159,634	\$	\$ 3,666,701	70

\*\*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:

**07/01/2014**

Ending:

**06/30/2015****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,197,873	\$ 159,634		\$ 159,634	\$	\$ 3,666,701	1
2	<b>Sprinkler System in Manor portion</b>	2014	313,895	20,926	15	20,926		41,853	2
3	<b>New fire alarm system</b>	2014	91,225	6,082	15	6,082		12,163	3
4	<b>Renovation of Medicare Unit - Phase I</b>	2014	17,301	433	40	433		865	4
5	<b>-Architect fees</b>								5
6	<b>-Consultant fees</b>								6
7	<b>-Asbestos abatement</b>								7
8	<b>Renovation of Medicare Unit - Phase II</b>	2014	1,096,116	27,403	40	27,403		54,806	8
9	<b>-Consultant fees</b>								9
10	<b>-Asbestos abatement</b>								10
11	<b>-General contractors fees</b>								11
12	<b>-Permits &amp; plan review fees</b>								12
13	<b>-Window treatments</b>								13
14	<b>-Interior design fees</b>								14
15	<b>-Painting</b>								15
16	<b>-Labor</b>								16
17	<b>-Connecting sprinklers to fire alarm system</b>								17
18	<b>-Drywall</b>								18
19	<b>-Air sampling</b>								19
20	<b>-Flooring</b>								20
21	<b>-Electrical</b>								21
22	<b>Water Heater</b>	2014	3,749	375	10	375		562	22
23	<b>HVAC Units (6) for Resident Rooms</b>	2014	9,900	990	10	990		1,485	23
24	<b>Capitalized Interest for Medicare Unit Renovation</b>	2014	46,806	4,681	10	4,681		7,021	24
25	<b>Nurses Call Stations</b>	2014	3,031	303	10	303		455	25
26	<b>Rheem Water Heater - Manor Boiler Room</b>	2014	7,000	700	10	700		1,050	26
27									27
28	<b>Code Alert Wandering Management System - Therapy Area</b>	2015	19,705	985	10	985		985	28
29	<b>Transfer Switch for Generator in Mechanical Room</b>	2015	5,195	260	10	260		260	29
30	<b>HVAC Units (5) for Resident Rooms</b>	2015	8,475	848	5	848		848	30
31									31
32	<b>Hearthstone Manor Allocated Depreciation from WCLS</b>					67,368	67,368		32
33	<b>To agree with book balance</b>			6,828			(6,828)		33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,820,271	\$ 230,447		\$ 290,987	\$ 60,540	\$ 3,789,053	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 328,883	\$ 11,905	\$ 11,905	\$	3-10	\$ 196,125	71
72	Current Year Purchases	54,395	6,971	6,971		3-5	6,971	72
73	Fully Depreciated Assets	1,065,502				3-10	1,065,502	73
74								74
75	TOTALS	\$ 1,448,779	\$ 18,876	\$ 18,876	\$		\$ 1,268,598	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Chevrolet Eldorado Bus 2009	2009	\$ 92,191	\$ 9,220	\$ 9,220	\$	5	\$ 92,191	76
77	Facility	International Bus 2003	2010	28,000	2,800	2,800		5	28,000	77
78	Facility	Dodge Caravan 2013	2013	37,000	7,400	7,400		5	11,100	78
79	Facility	Ford Starcraft bus	2014	57,000	11,400	11,400		5	17,100	79
80	TOTALS			\$ 214,191	\$ 30,820	\$ 30,820	\$		\$ 148,391	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)		\$ 7,488,614	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 280,143	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 340,683	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 60,540	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 5,206,042	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	\$ 134,510	92
93			93
94			94
95		\$ 134,510	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.

Facility Name & ID Number Hearthstone Manor

# 0027664

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: Woodstock Christian Life Services

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

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. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 17616.00

Description: See Schedule 14A

(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	TOTAL		\$	\$	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.

Facility Name: **Hearthstone Manor**  
IDPH License ID Number: **0027664**  
Fiscal Year End: **06/30/2015**

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<b>Rental Description</b>	<b>Amount</b>
Cable Service	10,043
Copiers & Printers	3,808
Dishwasher	858
Leased Vacuums	2,355
Table & Chairs	273
Water Dispensers	279
<b>Total - Line 16 (agree to Schedule V, line 35, column 3)</b>	<b><u>17,616</u></b>
Less: Non-allowable Cable Services	(10,043)
<b>Total (agrees to Schedule V, line 35, column 7)</b>	<b><u>7,573</u></b>

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2014 Ending: 06/30/2015  
**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></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	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	5,084	\$ 338,064	\$	5,084	\$ 338,064	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		4,163	285,191		4,163	285,191	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		1,820	121,374		1,820	121,374	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				192,613		192,613	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>			\$	11,067	\$ 744,629	\$ 192,613	11,067	\$ 937,242	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 Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2014 Ending: 06/30/2015  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 06/30/2015 (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	\$ 865	\$ 865	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>271,202</u> )	462,821	462,821	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,799	13,799	6
7	Other Prepaid Expenses	24,662	24,662	7
8	Accounts Receivable (owners or related parties)	1,765,026	1,765,026	8
9	Other(specify): <u>Other Current Assets</u>	3,000	3,000	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,270,173	\$ 2,270,173	10
<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	5,566,328	5,820,271	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,570,574	1,662,970	16
17	Accumulated Depreciation (book methods)	(4,920,310)	(5,206,042)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	150,407	150,407	21
22	Other Long-Term Assets (spec <u>CIP</u> )	134,510	134,510	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,506,881	\$ 2,567,488	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,777,054	\$ 4,837,661	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 214,151	\$ 214,151	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	245,330	245,330	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>	127,143	127,143	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 586,624	\$ 586,624	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			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>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 586,624	\$ 586,624	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,190,430	\$ 4,251,037	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,777,054	\$ 4,837,661	48

\*(See instructions.)

Facility Name: **Hearthstone Manor**  
IDPH License ID Number: **0027664**  
Fiscal Year End: **06/30/2015**

**Schedule 17A**

**XV. Balance Sheet**

**Line 36 Other Current Liabilities (specify):**

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Miscellaneous Accruals	126,903	126,903
Division or Account Transfers	240	240
<b>Total - Line 36</b>	<b><u>127,143</u></b>	<b><u>127,143</u></b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,298,045</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	(7,071)	<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>4,290,974</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(100,544)	<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>(100,544)</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>4,190,430</b>	<b>24</b> *

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

**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	
<b>I. Revenue</b>		<b>Amount</b>	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,085,427	1
2	Discounts and Allowances for all Levels	(1,538,060)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 6,547,367</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,448,381	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,448,381</b>	8
<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	644	12
13	Barber and Beauty Care	20,699	13
14	Non-Patient Meals	1,617	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	105,666	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 128,626</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	25,348	24
25	Interest and Other Investment Income***	5,277	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 30,625</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Schedule 19A</u>	70,363	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 70,363</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,225,362</b>	30

		2	
<b>II. Expenses</b>		<b>Amount</b>	
<b>A. Operating Expenses</b>			
31	General Services	1,065,678	31
32	Health Care	3,078,558	32
33	General Administration	2,619,574	33
<b>B. Capital Expense</b>			
34	Ownership	297,759	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,140,509	35
36	Provider Participation Fee	123,828	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>\$ 8,325,906</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(100,544)</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (100,544)</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 600,689	44
45	Private Pay - Net Inpatient Revenue	2,582,267	45
46	Medicare - Net Inpatient Revenue	1,482,018	46
47	Other-(specify) <u>Comm Grant</u>	1,928,272	47
48	Other-(specify) <u>Charity Care</u>	(45,879)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 6,547,367</b>	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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.

^This entity is a cash basis taxpayer"

**Facility Name:**                   **Hearthstone Manor**  
**IDPH License ID Number:**   **0027664**  
**Fiscal Year End:**               **06/30/2015**

**Schedule 19A**

**XVII. Income Statement**

**Line 28a Other Revenue (specify):**

<b>Description</b>	<b>Amount</b>
Linen Services	50,126
Miscellaneous Resident Services	19,145
Miscellaneous Revenues	1,092
<b>Total - Line 28a</b>	<b><u>70,363</u></b>

Facility Name & ID Number Hearthstone Manor

# 0027664

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

**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	1,930	2,080	\$ 88,301	\$ 42.45	1
2	Assistant Director of Nursing					2
3	Registered Nurses	30,739	34,019	921,845	27.10	3
4	Licensed Practical Nurses	13,593	14,816	374,307	25.26	4
5	CNAs & Orderlies	70,651	77,951	1,036,840	13.30	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,901	2,080	31,739	15.26	9
10	Activity Assistants	5,094	5,573	68,201	12.24	10
11	Social Service Workers	1,891	2,080	52,913	25.44	11
12	Dietician	248	248	3,668	14.81	12
13	Food Service Supervisor					13
14	Head Cook	1,486	1,486	26,638	17.92	14
15	Cook Helpers/Assistants	24,154	25,717	247,193	9.61	15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	12,738	14,022	136,358	9.72	18
19	Laundry	1,762	2,073	22,099	10.66	19
20	Administrator	1,497	1,853	99,727	53.82	20
21	Assistant Administrator	1,422	1,640	59,534	36.31	21
22	Other Administrative	3,800	4,122	104,564	25.37	22
23	Office Manager					23
24	Clerical	4,219	4,617	77,377	16.76	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,914	2,080	33,804	16.25	31
32	Other Health C: See Sch 20A	3,924	4,160	105,326	25.32	32
33	Other(specify) <u>Beautician</u>	1,166	1,270	20,599	16.22	33
34	TOTAL (lines 1 - 33)	184,129	201,887	\$ 3,511,034 *	\$ 17.39	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	Monthly	\$ 31,492	1(3)	35
36	Medical Director	Monthly	14,400	9(7)	36
37	Medical Records Consultant	Monthly	2,396	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,655	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	Monthly	3,960	11(3)	44
45	Social Service Consultant	Monthly	1,155	12(3)	45
46	Other(specify)				46
47	<u>Hazard Waste Removal</u>	Monthly	2,660	10(7)	47
48	<u>MDS Consultant</u>	Monthly	7,200	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 73,918		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	550	\$ 23,756	10(3)	50
51	Licensed Practical Nurses	1,451	56,789	10(3)	51
52	Certified Nurse Assistants/Aides	4,134	91,154	10(3)	52
53	TOTAL (lines 50 - 52)	6,135	\$ 171,699		53

Facility Name: **Hearthstone Manor**  
IDPH License ID Number: **0027664**  
Fiscal Year End: **06/30/2015**

**Schedule 20A**

**XVIII. Staffing and Salary Costs**

**Line 32 Other Health Care (specify):**

<b>Description</b>	<b># of Hrs. Actually Worked</b>	<b># of Hrs. Paid and Accrued</b>	<b>Total Salaries</b>	<b>Average Hourly Wage</b>
MDS Coordinator	1,976	2,080	67,872	\$ 32.63
Unit Clerk	1,948	2,080	37,454	\$ 18.01
<b>Total - Line 32 Other Health Care (specify):</b>	<b>3,924</b>	<b>4,160</b>	<b>105,326</b>	<b>\$ 25.32</b>



**Facility Name:**           Hearthstone Manor  
**IDPH License ID Number:** 0027664  
**Fiscal Year End:**        06/30/2015

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<b>Vendor</b>	<b>Type</b>	<b>Amount</b>
Total on Page 21 for Schedule V, line 19, column 3		31,140
<b>Total (agree to Schedule V, line 19, column 3)</b>		<u>31,140</u>
Allocated from Management Company Legal Fees		3,048
Allocated from Management Company Professional Services		223,768
Reclass Computer Services		331
Less: Non-Allowable Legal Fees		(22,917)
<b>Total (agree to Schedule V, line 19, column 8)</b>		<u>235,370</u>

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												N/A
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Hearthstone Manor# 0027664Report Period Beginning: 07/01/2014Ending: 06/30/2015**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. Leading Age: \$7,717
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? 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? 4
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 30,127 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. \$ 123,828  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,261
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 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 LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.