



Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

**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	10,614	1
2		Skilled Pediatric (SNF/PED)			2
3	46	Intermediate (ICF)	46	16,836	3
4		Intermediate/DD			4
5	63	Sheltered Care (SC)	63	23,058	5
6		ICF/DD 16 or Less			6
7	138	TOTALS	138	50,508	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		2 Medicaid Recipient	3 Private Pay	4 Other		
8	SNF			4,600	4,600	8
9	SNF/PED					9
10	ICF	6,041	5,822		11,863	10
11	ICF/DD					11
12	SC	1,563	15,165		16,728	12
13	DD 16 OR LESS					13
14	TOTALS	7,604	20,987	4,600	33,191	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.71%

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 4,600

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: 6/30/2016 Fiscal Year: 6/30/2016

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

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

**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	367,807	25,485	29,184	422,476		422,476		422,476		1
2	Food Purchase		236,281		236,281		236,281	(3,553)	232,728		2
3	Housekeeping	132,840	31,243	440	164,523		164,523		164,523		3
4	Laundry	22,569	15,781	3,321	41,671		41,671		41,671		4
5	Heat and Other Utilities			107,077	107,077		107,077		107,077		5
6	Maintenance		26,494	101,482	127,976		127,976	159,156	287,132		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	523,216	335,284	241,504	1,100,004		1,100,004	155,603	1,255,607		8
	<b>B. Health Care and Programs</b>										
9	Medical Director							14,400	14,400		9
10	Nursing and Medical Records	2,530,643	116,198	218,539	2,865,380		2,865,380	69,465	2,934,845		10
10a	Therapy										10a
11	Activities	105,736	8,192	3,950	117,878		117,878		117,878		11
12	Social Services	61,483	10,009	660	72,152		72,152		72,152		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,697,862	134,399	223,149	3,055,410		3,055,410	83,865	3,139,275		16
	<b>C. General Administration</b>										
17	Administrative	196,013		1,327,400	1,523,413		1,523,413	(1,409,572)	113,841		17
18	Directors Fees										18
19	Professional Services			74,258	74,258		74,258	195,826	270,084		19
20	Dues, Fees, Subscriptions & Promotions			46,029	46,029		46,029	797	46,826		20
21	Clerical & General Office Expenses	90,538	25,032	2,742	118,312		118,312	731,901	850,213		21
22	Employee Benefits & Payroll Taxes			816,738	816,738		816,738	144,414	961,152		22
23	Inservice Training & Education			508	508		508		508		23
24	Travel and Seminar			9,009	9,009		9,009	6,460	15,469		24
25	Other Admin. Staff Transportation			7,864	7,864		7,864	7,086	14,950		25
26	Insurance-Prop.Liab.Malpractice			80,380	80,380		80,380	17,825	98,205		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	286,551	25,032	2,364,928	2,676,511		2,676,511	(305,263)	2,371,248		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,507,629	494,715	2,829,581	6,831,925		6,831,925	(65,795)	6,766,130		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.

Facility Name &amp; ID Number

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#0027664

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Ending:

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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			282,159	282,159		282,159	33,418	315,577			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			16,584	16,584		16,584	(11,308)	5,276			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			298,743	298,743		298,743	22,110	320,853			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		173,710	684,847	858,557		858,557	(38,878)	819,679			39
40	Barber and Beauty Shops	19,584	244		19,828		19,828		19,828			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			116,339	116,339		116,339		116,339			42
43	Other (specify):* <b>Non-Allowable Cos</b>			55,672	55,672		55,672	(55,672)				43
44	<b>TOTAL Special Cost Centers</b>	19,584	173,954	856,858	1,050,396		1,050,396	(94,550)	955,846			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,527,213	668,669	3,985,182	8,181,064		8,181,064	(138,235)	8,042,829			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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# **0027664**

Report Period Beginning:

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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	(11,308)	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	(13,352)	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	(612)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,518)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(50,953)	43		24
25	Fund Raising, Advertising and Promotional	(48)	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	(47,402)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (138,193)		\$	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)			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>	\$ (138,193)		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		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	\$ (82,172)	17	1
2	Value of Non-Paid Volunteers	44,987	10	2
3	Offset Gift Shop Revenue	(408)	2	3
4	Offset Meal Revenue	(3,145)	2	4
5	Offset Miscellaneous Revenue	(1,032)	21	5
6	Non-Allowable Lobbying Dues	(1,573)	20	6
7	Disallow Marketing Costs	(4,059)	43	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>	(47,402)		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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	6 Maintenance	\$	Woodstock Christian Life Services	100.00%	\$ 159,156	\$ 159,156	1
2	V	17 Management Fees	1,327,400	Woodstock Christian Life Services	100.00%		(1,327,400)	2
3	V	19 Professional Fees		Woodstock Christian Life Services	100.00%	209,999	209,999	3
4	V	19 Legal Fees		Woodstock Christian Life Services	100.00%	345	345	4
5	V	20 Dues, Subscriptions, Promo		Woodstock Christian Life Services	100.00%	2,370	2,370	5
6	V	21 Clerical / General Office		Woodstock Christian Life Services	100.00%	732,933	732,933	6
7	V	22 Employee Benefits		Woodstock Christian Life Services	100.00%	144,414	144,414	7
8	V	24 Travel & Seminar		Woodstock Christian Life Services	100.00%	6,502	6,502	8
9	V	25 Admin. Staff Transportation		Woodstock Christian Life Services	100.00%	7,086	7,086	9
10	V	26 Insurance		Woodstock Christian Life Services	100.00%	17,825	17,825	10
11	V	30 Depreciation		Woodstock Christian Life Services	100.00%	46,770	46,770	11
12	V							12
13	V							13
14	Total		\$ 1,327,400			\$ 1,327,400	\$ *	14

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

Facility Name & ID Number

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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	Board of Directors	0	Board of Directors Titles		Hearthstone Court	Woodstock	Independent	1
2	Dr. Brent Richardson	0	Chairman				Living	2
3	Melissa Cooney	0	Vice Chairman					3
4	Dan Parrilli	0	Treasurer		Prairie Homes of	Woodstock	Independent	4
5	Douglas Andrews	0	Secretary		Hearthstone		Living	5
6	Suzanne Kirk	0	Member					6
7	Linda Liddell	0	Member					7
8	Robert Lowen	0	Member					8
9	Tom Lutter	0	Member					9
10	Dan Neely	0	Member					10
11	Francis "Ted" Self	0	Member					11
12	Janet Smith	0	Member					12
13	Shaun Strange	0	Member					13
14	Paul Killinger	0	Member					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

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## 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 Pg6-Supp for the Board of Directors Listing			0.00					\$	1
2				0.00						2
3				0.00						3
4	No members of the board have			0.00						4
5	business relationship with the			0.00						5
6	facility or provide service.			0.00						6
7				0.00						7
8	No member of the board receive any compensation			0.00						8
9	from this or any other nursing home.			0.00						9
10				0.00						10
11				0.00						11
12				0.00						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

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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

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

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

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	\$	\$ 159,156	1	\$ 0	1
2	19	Professional Fees	Direct Cost	1		210,344	1	0	2
3	20	Dues, Subscriptions, Promo	Direct Cost	1		2,370	1	0	3
4	21	Clerical / General Office	Direct Cost	1		732,933	1	0	4
5	22	Employee Benefits	Direct Cost	1		144,414	1	0	5
6	24	Travel & Seminar	Direct Cost	1		6,502	1	0	6
7	25	Admin. Staff Transportation	Direct Cost	1		7,086	1	0	7
8	26	Insurance	Direct Cost	1		17,825	1	0	8
9	30	Depreciation	Direct Cost	1		46,770	1	0	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				\$	\$ 1,327,400		\$	25

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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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1																				
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**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2015 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.)		2015	\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2016 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>		Alloc. Fr. Mgmt Co.	\$	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:	2011	N/A	8	
	2012	N/A	9	
	2013	N/A	10	
	2014	N/A	11	
	2015		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 2015	\$	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.**



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**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:**

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

**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	7	40	7		751,053	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		15,168	11
12	Leasehold Improvements		1981		5,100		10			5,100	12
13	Leasehold Improvements		1982		3,549	89	40	89		3,273	13
14	Leasehold Improvements		1983		6,560	164	40	164		5,330	14
15	Leasehold Improvements		1984		4,877		15			4,877	15
16	Leasehold Improvements		1985		15,075	35	18	35		14,793	16
17	Leasehold Improvements		1986		48,572		13			48,572	17
18	Leasehold Improvements		1987		67,654	1,143	18	1,143		56,229	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		232,668	27
28	Leasehold Improvements		1997		16,890		20			16,890	28
29	Leasehold Improvements		1998		42,865	1,426	17	1,426		41,321	29
30	Leasehold Improvements		1999		305,527	13,723	11	13,723		271,273	30
31	Leasehold Improvements		2000		35,567	67	8	67		35,567	31
32	Leasehold Improvements		2001		76,527	339	11	339		76,527	32
33	Leasehold Improvements		2002		19,766		10			19,766	33
34	Leasehold Improvements		2003		620,201	28,748	10	28,748		428,592	34
35	Leasehold Improvements		2004		112,886	3,333	7	3,333		111,916	35
36	Leasehold Improvements		2005		144,359	10,946	9	10,946		144,359	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:

07/01/2015 Ending: 06/30/2016**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	13	\$ 2,837	\$	\$ 27,320	37
38	Leasehold Improvements	2007	12,360	1,310	9	1,310		11,342	38
39	Leasehold Improvements	2008	288,718	28,872	10	28,872		241,604	39
40	Leasehold Improvements	2009	40,049	4,288	9	4,288		29,315	40
41									41
42	Sprinkler System	2010	15,250	1,016	15	1,016		6,604	42
43	Re-Carpet New Traditions area	2010	7,256		5			7,256	43
44	Replace floor and lights in Terrace	2010	11,921		5			11,921	44
45	Re-carpet halls and dining room	2010	11,997		5			11,997	45
46	Medicare Room (New flooring, wall covering,								46
47	electrical and plumbing)	2010	19,597	1,960	10	1,960		10,780	47
48	Door Upgrade by Station 2 (to add fobs)	2011	3,460	346	10	346		1,903	48
49	Paving of Parking Lot	2010	34,496	3,450	10	3,450		18,975	49
50	Water Main Repair	2011	9,761	976	10	976		5,368	50
51									51
52	Flooring & Base Cover for Kitchen	2012	5,378	538	10	538		1,883	52
53	Re-carpet to three rooms	2012	3,044	609	5	609		2,131	53
54	Kitchen plumbing update	2012	3,699	740	5	740		2,590	54
55	Built in cabinets by nurse station 2	2012	2,665	533	5	533		1,866	55
56	Update Employee Lounge	2013	3,121	312	10	312		1,092	56
57	Hot water recirculating pump & water lines	2012	2,586	517	5	517		1,810	57
58	Install garbage Disposal	2012	3,374	675	5	675		2,362	58
59	Install grease interceptor in kitchen	2012	6,730	1,346	5	1,346		4,711	59
60	Primary water heater	2012	10,249	2,050	5	2,050		7,175	60
61	Rooftop HVAC unit	2012	3,275	328	10	328		1,147	61
62	Generator Update	2012	3,747	749	5	749		2,623	62
63	Built in HVAC units	2012	7,875	1,575	5	1,575		5,513	63
64	Kitchen water heater	2013	8,699	1,740	5	1,740		6,090	64
65	Elevator Panel by station 2	2013	26,000	2,600	10	2,600		9,100	65
66	Update heat exchange 3rd floor	2013	3,450	575	3	575		3,450	66
67	Replace piping & water regulator - 3rd floor water heater	2013	7,060	1,412	5	1,412		4,236	67
68	Replaced motors on roof mounted exhaust fans (2)	2013	4,150	830	5	830		2,490	68
69	HVAC Units for 5 resident rooms	2013	7,875	1,575	5	1,575		4,725	69
70	TOTAL (lines 4 thru 69)		\$ 4,197,874	\$ 133,923		\$ 133,923	\$	\$ 3,800,624	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:

07/01/2015 Ending: 06/30/2016**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	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,197,874	\$ 133,923		\$ 133,923	\$	\$ 3,800,624	1
2	<u>Sprinkler System in Manor portion</u>	2014	313,895	20,926	15	20,926		62,779	2
3	<u>New fire alarm system</u>	2014	91,225	6,082	15	6,082		18,245	3
4	<u>Renovation of Medicare Unit - Phase I</u>	2014	17,301	433	40	433		1,298	4
5	<u>-Architect fees</u>								5
6	<u>-Consultant fees</u>								6
7	<u>-Asbestos abatement</u>								7
8	<u>Renovation of Medicare Unit - Phase II</u>	2014	1,096,116	27,403	40	27,403		82,209	8
9	<u>-Consultant fees</u>								9
10	<u>-Asbestos abatement</u>								10
11	<u>-General contractors fees</u>								11
12	<u>-Permits &amp; plan review fees</u>								12
13	<u>-Window treatments</u>								13
14	<u>-Interior design fees</u>								14
15	<u>-Painting</u>								15
16	<u>-Labor</u>								16
17	<u>-Connecting sprinklers to fire alarm system</u>								17
18	<u>-Drywall</u>								18
19	<u>-Air sampling</u>								19
20	<u>-Flooring</u>								20
21	<u>-Electrical</u>								21
22	<u>Water Heater</u>	2014	3,749	375	10	375		937	22
23	<u>HVAC Units (6) for Resident Rooms</u>	2014	9,900	990	10	990		2,475	23
24	<u>Capitalized Interest for Medicare Unit Renovation</u>	2014	46,806	4,681	10	4,681		11,701	24
25	<u>Nurses Call Stations</u>	2014	3,031	303	10	303		758	25
26	<u>Rheem WaterHheater - Manor Boiler Room</u>	2014	7,000	700	10	700		1,750	26
27									27
28	<u>Code Alert Wandering Management System - Therapy Area</u>	2015	19,705	985	10	985		1,970	28
29	<u>Transfer Switch for Generator in Mechanical Room</u>	2015	5,195	260	10	260		520	29
30	<u>HVAC Units (5) for Resident Rooms</u>	2015	8,475	848	5	848		1,696	30
31									31
32	<u>2 Life Safety Panels - Main Electrical Room West Wing and 1st floor storage room</u>	2016	10,249	1,025	5	1,025		1,025	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,830,521	\$ 198,933		\$ 198,933	\$	\$ 3,987,986	34

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

**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 12B, Carried Forward</b>		\$ 5,830,521	\$ 198,933		\$ 198,933	\$	\$ 3,987,986	1
2									2
3	Changing Lock Sets - throughout building	2016	2,767	461	5	461		461	3
4	HVAC units (3 resident rooms)	2016	5,085	509	3	509		509	4
5	Water Heater - Kitchen	2016	7,651	765	5	765		765	5
6	HVAC units (3 resident rooms)	2016	5,085	509	5	509		509	6
7	Traditions Unit updates - Cabinets and Box Pleat Valances in Dining Room	2016	11,964	1,196	5	1,196		1,196	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	Hearthstone Manor Allocated Depreciation from WCLS					46,770	46,770		29
30	To agree with book balance			13,352			(13,352)		30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,863,071	\$ 215,725		\$ 249,143	\$ 33,418	\$ 3,991,426	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	\$ 383,278	\$ 25,847	\$ 25,847	\$	3-10	\$ 228,943	71
72	Current Year Purchases	213,713	21,787	21,787		3-5	21,787	72
73	Fully Depreciated Assets	1,065,502					1,065,502	73
74								74
75	TOTALS	\$ 1,662,493	\$ 47,634	\$ 47,634	\$		\$ 1,316,232	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	\$	\$	\$	5	\$ 92,191	76
77	Facility	International Bus 2003	2010	28,000				5	28,000	77
78	Facility	Dodge Caravan 2013	2013	37,000	7,400	7,400		5	18,500	78
79	Facility	Ford Starcraft bus	2014	57,000	11,400	11,400		5	28,500	79
80	TOTALS			\$ 214,191	\$ 18,800	\$ 18,800	\$		\$ 167,191	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)	\$ 7,745,126	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 282,159	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 315,577	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 33,418	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,474,849	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	\$ 12,234	92
93			93
94			94
95		\$ 12,234	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: 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	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2019 \$ \_\_\_\_\_

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: \$ 16,584 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	<b>TOTAL</b>		\$	\$	21

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

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

**Facility Name:**                   **Hearthstone Manor**  
**IDPH License ID Number:**   **0027664**  
**Fiscal Year End:**               **06/30/2016**

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<b>Rental Description</b>	<b>Amount</b>
Cable Service	11,308
Copiers & Printers	4,078
Leased Vaccums	589
Tables & Chairs	370
Water Dispensers	239
<b>Total - Line 16 (agree to Schedule V, line 35, column 3)</b>	<b><u>16,584</u></b>
Less: Non-allowable Cable Services	(11,308)
<b>Total (agrees to Schedule V, line 35, column 7)</b>	<b><u>5,276</u></b>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer 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**

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

- (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	39(3)	hrs	\$	3,525	\$ 235,358	\$	3,525	\$ 235,358	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,203	85,541		1,203	85,541	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		4,836	325,070		4,836	325,070	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				173,710		173,710	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>			\$	9,564	\$ 645,969	\$ 173,710	9,564	\$ 819,679	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.

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,065	\$ 1,065	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 274,701 )	507,072	507,072	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,555	12,555	6
7	Other Prepaid Expenses	67,122	67,122	7
8	Accounts Receivable (owners or related parties)	1,742,768	1,742,768	8
9	Other(specify): <b>Other Current Assets</b>	22,596	22,596	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,353,178	\$ 2,353,178	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	5,599,688	5,863,071	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,785,030	1,876,683	16
17	Accumulated Depreciation (book methods)	(5,197,250)	(5,474,849)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	144,144	144,144	21
22	Other Long-Term Assets (spe CIP)	12,234	12,234	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 2,349,218	\$ 2,426,655	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 4,702,396	\$ 4,779,833	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 190,815	\$ 190,815	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	265,863	265,863	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>	189,196	189,196	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 645,874	\$ 645,874	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</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 645,874	\$ 645,874	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 4,056,522	\$ 4,133,959	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 4,702,396	\$ 4,779,833	48

\*(See instructions.)

Facility Name: **Hearthstone Manor**  
IDPH License ID Number: **0027664**  
Fiscal Year End: **06/30/2016**

**Schedule 17A**

**XV. Balance Sheet**

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

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
Division Or Account Transfers - Man	183	183
Misc. Accruals - Manor	189,126	189,126
Other Long Term Liabilities - Manor	(113)	(113)
<b>Total - Line 36</b>	<b>189,196</b>	<b>189,196</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,190,430</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>(6,263)</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>4,184,167</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(127,645)</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>(127,645)</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>4,056,522</b>	<b>24</b> *

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

Facility Name & ID Number Hearthstone Manor# 0027664Report Period Beginning: 07/01/2015Ending: 06/30/2016**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**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 7,745,767	1
2	Discounts and Allowances for all Levels	(1,198,966)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,546,801	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,310,453	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,310,453	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	408	12
13	Barber and Beauty Care	20,691	13
14	Non-Patient Meals	3,145	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	105,728	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 129,972	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	1,617	24
25	Interest and Other Investment Income***	192	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,809	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Schedule 19A</u>	64,384	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 64,384	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,053,419	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,100,004	31
32	Health Care	3,055,410	32
33	General Administration	2,676,511	33
<b>B. Capital Expense</b>			
34	Ownership	298,743	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	934,057	35
36	Provider Participation Fee	116,339	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,181,064	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(127,645)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (127,645)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 733,259	44
45	Private Pay - Net Inpatient Revenue	2,686,676	45
46	Medicare - Net Inpatient Revenue	1,344,596	46
47	Other-(specify) <u>Comm Grant</u>	1,964,478	47
48	Other-(specify) <u>Charity Care</u>	(182,208)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,546,801	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:** 06/30/2016

**Schedule 19A**

**XVII. Income Statement**

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

<b>Description</b>	<b>Amount</b>
Linen Services - Manor	46,688
Miscellaneous Resident Services - Manor	16,664
Miscellaneous Revenues - Manor	1,032
<b>Total - Line 28</b>	<b><u>64,384</u></b>

Facility Name & ID Number Hearthstone Manor

# 0027664

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

**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	1,902	2,080	\$ 91,204	\$ 43.85	1
2	Assistant Director of Nursing					2
3	Registered Nurses	26,273	28,956	857,234	29.60	3
4	Licensed Practical Nurses	11,316	12,528	327,238	26.12	4
5	CNAs & Orderlies	70,871	77,902	1,032,848	13.26	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,011	2,080	38,515	18.52	9
10	Activity Assistants	5,224	5,619	67,221	11.96	10
11	Social Service Workers	2,449	2,080	61,483	29.56	11
12	Dietician	1,606	1,678	36,932	22.01	12
13	Food Service Supervisor					13
14	Head Cook	1,200	1,259	37,095	29.47	14
15	Cook Helpers/Assistants	27,655	29,486	293,780	9.96	15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	12,126	13,181	132,840	10.08	18
19	Laundry	1,774	2,081	22,569	10.84	19
20	Administrator	1,550	1,728	86,230	49.91	20
21	Assistant Administrator	536	699	27,611	39.51	21
22	Other Administrative	3,674	3,986	82,172	20.62	22
23	Office Manager					23
24	Clerical	6,791	7,284	90,538	12.43	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)	3,805	4,390	69,916	15.93	30
31	Medical Records	2,235	2,080	40,620	19.53	31
32	Other Health C: <a href="#">See Sch 20A</a>	3,672	4,160	111,583	26.82	32
33	Other(specify) <a href="#">Beautician</a>	1,000	1,197	19,584	16.36	33
34	TOTAL (lines 1 - 33)	187,671	204,454	\$ 3,527,213 *	\$ 17.25	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	\$ 21,684	1(3)	35
36	Medical Director	Monthly	14,400	9(7)	36
37	Medical Records Consultant	Monthly	1,901	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	27,045	10(7)	39
40	Physical Therapy Consultant	Monthly	330	10(3)	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,950	11(3)	44
45	Social Service Consultant	Monthly	660	12(3)	45
46	Other(specify)				46
47	<a href="#">Hazard Waste Removal</a>	Monthly	4,014	10(7)	47
48	<a href="#">MDS Consultant</a>	Monthly	6,000	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 79,984		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,868	\$ 80,586	10(3)	50
51	Licensed Practical Nurses	1,491	58,284	10(3)	51
52	Certified Nurse Assistants/Aides	2,716	60,409	10(3)	52
53	TOTAL (lines 50 - 52)	6,074	\$ 199,279		53

**Facility Name:**           Hearthstone Manor  
**IDPH License ID Number:** 0027664  
**Fiscal Year End:**         06/30/2016

**Schedule 20A**

**XVIII. Staffing and Salary Costs**  
**Line 32 Other Health Care (specify):**

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coordinator	1,875	2,080	72,851	\$ 35.02
Unit Clerk	1,796	2,080	38,732	\$ 18.62
<b>Total - Line 32 Other Health Care (specify):</b>	<b>3,672</b>	<b>4,160</b>	<b>111,583</b>	<b>\$ 26.82</b>



Facility Name: **Hearthstone Manor**  
IDPH License ID Number: **0027664**  
Fiscal Year End: **06/30/2016**

**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		74,258
<b>Total (agree to Schedule V, line 19, column 3)</b>		<u>74,258</u>
Allocated from Management Company Legal Fees		345
Allocated from Management Company Professional Services		209,999
Less: Non-Allowable Legal Fees		(14,518)
<b>Total (agree to Schedule V, line 19, column 8)</b>		<u>270,084</u>

**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. LeadingAge: \$7,866
- (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 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 29,182 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. \$ 116,339  
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. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3553
- (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: RSM US 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