



Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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		396	3,473	3,869	8
9	SNF/PED					9
10	ICF	5,854	5,078		10,932	10
11	ICF/DD					11
12	SC	1,095	11,914		13,009	12
13	DD 16 OR LESS					13
14	TOTALS	6,949	17,388	3,473	27,810	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.21%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 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 3,473

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Hearthstone Manor # 0027664 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

**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	330,196	31,873	23,640	385,709		385,709	7	385,716		1
2	Food Purchase		252,338		252,338		252,338	(351)	251,987		2
3	Housekeeping	119,983	28,614	864	149,461		149,461	5	149,466		3
4	Laundry	31,221	4,375	1,077	36,673		36,673		36,673		4
5	Heat and Other Utilities			149,195	149,195		149,195	606	149,801		5
6	Maintenance	196,058	52,263	175,975	424,296		424,296	31,275	455,571		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	677,458	369,463	350,751	1,397,672		1,397,672	31,542	1,429,214		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	2,126,424	295,486	431,065	2,852,975		2,852,975	29,879	2,882,854		10
10a	Therapy		702	448,720	449,422		449,422		449,422		10a
11	Activities	113,510	11,676	11,389	136,575		136,575	391	136,966		11
12	Social Services	102,419	2,160	330	104,909		104,909	742	105,651		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,342,353	310,024	903,504	3,555,881		3,555,881	31,012	3,586,893		16
	<b>C. General Administration</b>										
17	Administrative	401,077	51	210,060	611,188		611,188	13,812	625,000		17
18	Directors Fees										18
19	Professional Services			132,625	132,625		132,625	58,271	190,896		19
20	Dues, Fees, Subscriptions & Promotions			194,234	194,234		194,234	(75,318)	118,916		20
21	Clerical & General Office Expenses	179,919	89,050	50,202	319,171		319,171	81,661	400,832		21
22	Employee Benefits & Payroll Taxes			831,097	831,097		831,097	97,737	928,834		22
23	Inservice Training & Education										23
24	Travel and Seminar			35,483	35,483		35,483	(22,914)	12,569		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			101,285	101,285		101,285	924	102,209		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	580,996	89,101	1,554,986	2,225,083		2,225,083	154,173	2,379,256		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,600,807	768,588	2,809,241	7,178,636		7,178,636	216,727	7,395,363		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

Hearthstone Manor

#0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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			357,623	357,623		357,623	14,650	372,273			30
31	Amortization of Pre-Op. & Org.			6,373	6,373		6,373		6,373			31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							7,074	7,074			34
35	Rent-Equipment & Vehicles			19,903	19,903		19,903	16,363	36,266			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			383,899	383,899		383,899	38,087	421,986			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			2,667	2,667		2,667		2,667			39
40	Barber and Beauty Shops	34,150			34,150		34,150		34,150			40
41	Coffee and Gift Shops		42		42		42		42			41
42	Provider Participation Fee			113,808	113,808		113,808		113,808			42
43	Other (specify):*			43,613	43,613		43,613		43,613			43
44	<b>TOTAL Special Cost Centers</b>	34,150	42	160,088	194,280		194,280		194,280			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	3,634,957	768,630	3,353,228	7,756,815		7,756,815	254,814	8,011,629			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(190)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,183)	19		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(2,045)	20		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(68,023)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(125,368)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (198,809)		\$	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)	453,623	Sch. VII	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 453,623		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 254,814		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

Hearthstone Manor

ID# 0027664

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Offset Gift Shop Revenue	\$ (161)	2	1
2	Non-Allowable Lobbying Dues	(1,160)	20	2
3	Disallow Marketing Wages	(85,687)	20	3
4	Value of Non-Paid Volunteers	12,986	10	4
5	Rebates and Refunds from Vendors	(445)	21	5
6	Other Misc Income	(20,227)	21	6
7	Add'l Cable Expense in Rentals	(118)	35	7
8	Board Related Expenses and Unallowable Travel	(28,489)	24	8
9	Unallowable Seminar	(2,067)	24	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>	(125,368)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Hearthstone Manor# 0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	7	0	0	0	0	0	0	0	0	0	7	1
2	Food Purchase	(351)	0	0	0	0	0	0	0	0	0	0	(351)	2
3	Housekeeping	0	5	0	0	0	0	0	0	0	0	0	5	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	606	0	0	0	0	0	0	0	0	0	606	5
6	Maintenance	0	31,275	0	0	0	0	0	0	0	0	0	31,275	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(351)</b>	<b>31,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,542</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	12,986	16,893	0	0	0	0	0	0	0	0	0	29,879	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	391	0	0	0	0	0	0	0	0	391	11
12	Social Services	0	742	0	0	0	0	0	0	0	0	0	742	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>12,986</b>	<b>17,635</b>	<b>391</b>	<b>0</b>	<b>31,012</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	13,812	0	0	0	0	0	0	0	0	0	13,812	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,183)	61,454	0	0	0	0	0	0	0	0	0	58,271	19
20	Fees, Subscriptions & Promotions	(156,915)	81,597	0	0	0	0	0	0	0	0	0	(75,318)	20
21	Clerical & General Office Expenses	(20,672)	102,333	0	0	0	0	0	0	0	0	0	81,661	21
22	Employee Benefits & Payroll Taxes	0	97,737	0	0	0	0	0	0	0	0	0	97,737	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(30,556)	7,642	0	0	0	0	0	0	0	0	0	(22,914)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	924	0	0	0	0	0	0	0	0	0	924	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(211,326)</b>	<b>365,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,173</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(198,691)</b>	<b>415,027</b>	<b>391</b>	<b>0</b>	<b>216,727</b>	<b>29</b>							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Hearthstone Manor

# 0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	14,650	0	0	0	0	0	0	0	0	14,650	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	7,074	0	0	0	0	0	0	0	0	7,074	34
35	Rent-Equipment & Vehicles	(118)	0	16,481	0	0	0	0	0	0	0	0	16,363	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(118)</b>	<b>0</b>	<b>38,205</b>	<b>0</b>	<b>38,087</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(198,809)</b>	<b>415,027</b>	<b>38,596</b>	<b>0</b>	<b>254,814</b>	<b>45</b>							

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
<u>Heritage Ministries Charit. Care Net.</u>	<u>100%</u>	<u>Heritage Green Rehab and Skilled Nursing</u>	<u>Greenhurst, NY</u>	<u>Woodstock Christian</u>		<u>Passive</u>
		<u>Heritage Park Rehab and Skilled Nursing</u>	<u>Jamestown, NY</u>	<u>Life Services</u>	<u>Woodstock, IL</u>	<u>Organization</u>
		<u>Heritage Village Rehab and Skilled Nursing</u>	<u>Gerry, NY</u>	<u>Hearthstone Village</u>	<u>Woodstock, IL</u>	<u>Ind. Living</u>
		<u>Rolling Fields, Inc.</u>	<u>Conneautville, PA</u>	<u>Woodstock Early</u>		
				<u>Learning Center</u>	<u>Woodstock, IL</u>	<u>Daycare</u>
				<u>Heritage Village</u>		
				<u>Retirement Campus</u>	<u>Gerry, NY</u>	<u>Ind. Living</u>

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	<u>1 Dietary</u>	\$	<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	\$ <u>7</u>	\$	<u>7</u>	<u>1</u>
2	V	<u>3 Housekeeping</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>5</u>		<u>5</u>	<u>2</u>
3	V	<u>5 Heat and Other Utilities</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>606</u>		<u>606</u>	<u>3</u>
4	V	<u>6 Maintenance</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>31,275</u>		<u>31,275</u>	<u>4</u>
5	V	<u>10 Nursing and Med. Records</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>16,893</u>		<u>16,893</u>	<u>5</u>
6	V	<u>12 Social Services</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>742</u>		<u>742</u>	<u>6</u>
7	V	<u>17 Administrative</u>	<u>210,060</u>	<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>223,872</u>		<u>13,812</u>	<u>7</u>
8	V	<u>19 Professional Services</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>61,454</u>		<u>61,454</u>	<u>8</u>
9	V	<u>20 Dues, Fees, Subs. &amp; Promo</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>81,597</u>		<u>81,597</u>	<u>9</u>
10	V	<u>21 Clerical &amp; Gen. Office Exp.</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>102,333</u>		<u>102,333</u>	<u>10</u>
11	V	<u>22 Emp. Benefits &amp; Payroll Tax</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>97,737</u>		<u>97,737</u>	<u>11</u>
12	V	<u>24 Travel and Seminar</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>7,642</u>		<u>7,642</u>	<u>12</u>
13	V	<u>26 Insurance-Prop. Liab. Mal.</u>		<u>Heritage Ministries Management Company, Inc.</u>	<u>100.00%</u>	<u>924</u>		<u>924</u>	<u>13</u>
14	Total		\$ <u>210,060</u>			\$ <u>625,087</u>	\$ *	<u>415,027</u>	<u>14</u>

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Heritage Ministries Management Company, Inc.	100.00%	\$ 14,650	\$ 14,650	15
16	V	34 Rent-Facility & Grounds		Heritage Ministries Management Company, Inc.	100.00%	7,074	7,074	16
17	V	35 Rent-Equipment & Vehicles		Heritage Ministries Management Company, Inc.	100.00%	16,481	16,481	17
18	V	11 Activities		Heritage Ministries Management Company, Inc.	100.00%	391	391	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 38,596	\$ * 38,596	39

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

Facility Name & ID Number

Hearthstone Manor

# 0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		Board of Directors Titles		Heritage House			1
2	Dan Parrilli	0	Director		Childcare Center	Jamestown, NY	Daycare	2
3	David Rishell	0	Treasurer		Heritage Ministries			3
4	Dr. Brent Richardson	0	Director		Management Co.	Gerry, NY	Home Office	4
5	Linda Liddell	0	Director		Western New York			5
6	Rev. William G. Rushik	0	Chair		Mennonite Retire.	Clarence Center, NY	Ind. Living	6
7	Richard Hilliker	0	Director		Hearthstone at			7
8	Robert Lowen	0	Director		Serenity Creek, Inc.	Woodstock, IL	Ind. Living	8
9	Susan Wilston	0	Director		Hearthstone Court	Woodstock, IL	Ind. Living	9
10	Bertha A. Saho	0	Secretary		Prairie Homes of			10
11	Peggy Grasley	0	Director		Hearthstone	Woodstock, IL	Ind. Living	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: 1/1/2018 Ending: 12/31/2018

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								\$	1
2										2
3										3
4	No members of the board have business relationships									4
5	with the facility or provide services.									5
6										6
7	No member of the board receives any compensation from									7
8	this or any other nursing home.									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 # 0027664 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Hearthstone Manor

# 0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

**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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	<b>A. Directly Facility Related</b>																	
	<b>Long-Term</b>																	
1	N/A						\$	\$				\$						
2																		
3																		
4																		
5																		
	<b>Working Capital</b>																	
6	N/A																	
7																		
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 2017 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.)

\$                      **2**

3. Under or (over) accrual (line 2 minus line 1).

\$                      **3**

4. Real Estate Tax accrual used for 2018 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.

**(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**

\$                      **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.

**TOTAL REFUND \$                      For                      Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**

\$                      **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:	2013	<u>N/A</u>	<b>8</b>
	2014	<u>N/A</u>	<b>9</b>
	2015	<u>N/A</u>	<b>10</b>
	2016	<u>N/A</u>	<b>11</b>
	2017	<u>N/A</u>	<b>12</b>

**Facility is not-for-profit entity and is exempt from real estate taxes.**

**FOR BHF USE ONLY**

<b>13</b>	FROM R. E. TAX STATEMENT FOR 2017	\$ <u>                    </u>	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$ <u>                    </u>	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$ <u>                    </u>	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$ <u>                    </u>	<b>16</b>

**NOTES:**

- Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
- 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.**



Facility Name & ID Number Hearthstone Manor

# 0027664 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 60,000 B. General Construction Type: Exterior Masonry Frame Masonry 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Use</u>	<u>60,000</u>	<u>2017</u>	<u>\$ 478,800</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>60,000</b>		<b>\$ 478,800</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		2017	1950	\$ 407,096	\$ 10,177	40	\$ 10,177	\$	\$ 15,059	4
5	90		2017	1973	3,663,861	91,597	40	91,597		135,532	5
6	38		2017	1976	1,546,963	38,674	40	38,674		57,224	6
7											7
8											8
	<b>Improvement Type**</b>										
9		181003 Vinyl Slab Flooring Rms 127,128,138		2017	6,160	1,232	5	1,232		1,848	9
10		REMOVE VINYL FLOORING - THOMAS TIERNEY		2018	1,238	31	20	31		31	10
11		WATER HEATER REPLACEMENT - SCHULHOF		2018	4,458	223	10	223		223	11
12		REMOVE A/C UNIT - TOM TIERNEY		2018	3,464	173	10	173		173	12
13		#0001 CARPET REPLACEMENT		2018	29,492	2,949	5	2,949		2,949	13
14		#0005 MEDIA & RESOURCE ROOM - Cabinets, Sink, Fridge, Drywall,		2018	20,563	685	15	685		685	14
15		#0018 ROOM 385 MINOR RENOVATIONS - New counter tops, range hood		2018	7,002	700	5	700		700	15
16		#0019 ROOM 153 MINOR RENOVATIONS - Toilet, Handheld shower, n		2018	3,687	369	5	369		369	16
17		#0021 ROOM 382 RENOVATIONS - bathroom remodel, new shower, tile		2018	9,578	319	15	319		319	17
18		ROOM 125 - flooring and tile		2018	3,287	110	15	110		110	18
19		BLUE RIBBON ELECTRICAL - movement of secure doors and installati		2018	1,200	60	10	60		60	19
20		THOMAS TIERNY - REROOF LOW PITCH AT ENTRANCE, REPLAC		2018	2,930	98	15	98		98	20
21											21
22		Fixed Equipment From Purchase (Appraisal)		2017	436,301	87,260	5	87,260		129,163	22
23		181001 Re-Keying Locks-Manor 2nd & 3rd floors		2017	2,513	251	10	251		377	23
24		Rooftop Heat Exchanger		2017	3,025	303	10	303		454	24
25		Freezer		2018	6,860	343	10	343		343	25
26		CAMDUTION BASE CHARGER		2018	3,900	390	5	390		390	26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number **Hearthstone Manor**

# **0027664**

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 6,163,578	\$ 235,944		\$ 235,944	\$	\$ 346,107	70

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

Facility Name & ID Number Hearthstone Manor

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Report Period Beginning:

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12/31/2018

**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	\$ 516,052	\$ 103,345	\$ 103,345	\$	3-5	\$ 152,991	71
72	Current Year Purchases	27,254	4,049	4,049		3-10	4,049	72
73	Fully Depreciated Assets							73
74								74
75	<b>TOTALS</b>	\$ 543,306	\$ 107,394	\$ 107,394	\$		\$ 157,040	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	<b>TOTALS</b>			\$	\$	\$	\$		\$	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)	\$ 7,185,684	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 343,338	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 343,338	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 503,147	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	<b>TOTALS</b>	\$	\$	\$	91

**G. Construction-in-Progress**

	Description	Cost	
92	Flooring/Doors	\$ 5,483	92
93			93
94			94
95		\$ 5,483	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 19,903 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					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:**               **12/31/2018**

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<u>Rental Description</u>	<u>Amount</u>
Copiers and Ink	6,642
Postage Meter	69
Water Cooler Rental	803
Tables, Lawn and Garden Tools	2,653
Internet Service	118
Cutlery	49
External Feeding Pump	75
Oxygen Concentrator	63
Beds & Electrode Stim. Equip.	8,274
RE Rental	1,157
<b>Total - Line 16 (agree to Schedule V, line 35, column 3)</b>	<b><u>19,903</u></b>
Less: Non-allowable cable/internet	(118)
Add: Amount from Management Company	16,481
<b>Total (agrees to Schedule V, line 35, column 8)</b>	<b><u>36,266</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 nurse 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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a(3)	hrs	\$	2,186	\$ 260,541	\$	2,186	\$ 260,541	1
2	Licensed Speech and Language Development Therapist	10a(3)	hrs		875	62,664		875	62,664	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a(3)	hrs		3,485	156,638		3,485	156,638	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	10(2)	# of prescripts				98,203		98,203	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>			\$	6,545	\$ 479,843	\$ 98,203	6,545	\$ 578,046	14

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

Facility Name &amp; ID Number

Hearthstone Manor

#

0027664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(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	\$ 462,106	\$ 462,106	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,117,340	1,117,340	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	256,193	256,193	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from rel. companies &amp; other</u>	2,023,854	2,023,854	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,859,493	\$ 3,859,493	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	2,320,000	2,320,000	13
14	Buildings, at Historical Cost	19,445,586	19,445,586	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,114,332	3,114,332	16
17	Accumulated Depreciation (book methods)	(1,762,442)	(1,762,442)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Construction in Progr</u>	303,697	303,697	22
23	Other(specify): <u>Beneficial Interest in Trust &amp; Du</u>	483,498	483,498	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 23,904,671	\$ 23,904,671	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 27,764,164	\$ 27,764,164	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 757,050	\$ 757,050	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	362,775	362,775	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>	8,580,475	8,580,475	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 9,700,300	\$ 9,700,300	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	6,919,013	6,919,013	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Def. Rev. from Ent. Fees, net of current</u>	362,298	362,298	43
44	<u>Other Long-Term Liabilities</u>	20,000	20,000	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 7,301,311	\$ 7,301,311	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 17,001,611	\$ 17,001,611	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 10,762,553	\$ 10,762,553	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 27,764,164	\$ 27,764,164	48

\*(See instructions.)

**Facility Name:**                   **Hearthstone Manor**  
**IDPH License ID Number:**   **0027664**  
**Fiscal Year End:**               **12/31/2018**

**Schedule 15**

**XV. Balance Sheet**

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

<b>Description</b>	<b>Amount</b>
Lines of Credit	4,614,000
Refundable Entrance Fees	3,659,516
Current portion of Deferred Revenue from Entrance Fees	56,069
Current portion of Long-Term Debt	179,421
Deferred Resident Revenue	71,469
<b>Total Line 36</b>	<b><u>8,580,475</u></b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>12,593,118</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>12,593,118</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,138,811)	<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>Other Segments Net Income</b>	(691,754)	<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>(1,830,565)</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>10,762,553</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	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,558,937	1
2	Discounts and Allowances for all Levels	(779,257)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,779,680	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	930,808	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 930,808	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	161	12
13	Barber and Beauty Care	18,535	13
14	Non-Patient Meals	190	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	30,817	21
22	Laundry	31,853	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 81,556	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	17,268	24
25	Interest and Other Investment Income***	(10,613)	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 6,655	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Schedule 19A</u>	(180,695)	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ (180,695)	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,618,004	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,397,672	31
32	Health Care	3,555,881	32
33	General Administration	2,225,083	33
<b>B. Capital Expense</b>			
34	Ownership	383,899	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	80,472	35
36	Provider Participation Fee	113,808	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,756,815	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,138,811)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,138,811)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 801,491	44
45	Private Pay - Net Inpatient Revenue	3,718,765	45
46	Medicare - Net Inpatient Revenue	1,114,203	46
47	Other-(specify) <u>Comm Grant</u>	145,221	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,779,680	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.

**Facility Name:** Hearthstone Manor  
**IDPH License ID Number:** 0027664  
**Fiscal Year End:** 12/31/2018

**Schedule 17A**

**XVII. Income Statement**

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

<u>Description</u>	<u>Amount</u>
Bad Debt Expense	(188,349)
Other Non-Operating Revenue	7,654
<b>Total Line 28A</b>	<b><u><u>(180,695)</u></u></b>

Facility Name & ID Number Hearthstone Manor

# 0027664

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**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	611	\$ 75,545	\$ 114.29	1
2	Assistant Director of Nursing				2
3	Registered Nurses	27,383	705,663	24.86	3
4	Licensed Practical Nurses	9,112	274,252	28.63	4
5	CNAs & Orderlies	70,092	946,578	13.07	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	2,229	46,240	19.90	9
10	Activity Assistants	6,193	85,498	12.56	10
11	Social Service Workers	2,192	89,058	38.14	11
12	Dietician	729	39,709	51.11	12
13	Food Service Supervisor				13
14	Head Cook	552	50,358	82.42	14
15	Cook Helpers/Assistants	18,524	204,778	10.81	15
16	Dishwashers				16
17	Maintenance Workers	5,144	144,962	26.95	17
18	Housekeepers	9,687	104,872	10.47	18
19	Laundry	3,450	42,777	11.56	19
20	Administrator	1,213	206,908	125.17	20
21	Assistant Administrator				21
22	Other Administrative	9,304	302,503	31.15	22
23	Office Manager				23
24	Clerical	9,604	158,565	15.89	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	1,907	35,734	17.93	31
32	Other Health C: MDS Coordinator	1,669	63,970	36.87	32
33	Other(specify) <u>See Sch. 20A</u>	3,445	56,987	15.65	33
34	TOTAL (lines 1 - 33)	183,040	\$ 3,634,957 *	\$ 19.06	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 \$ 11,435	1(3)	35
36	Medical Director	Monthly 1,200	10(3)	36
37	Medical Records Consultant	Monthly 2,454	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant			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 990	11(3)	44
45	Social Service Consultant	Monthly 660	11(3)	45
46	Other(specify) <u>MDS Consultant</u>	Monthly 8,800	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 25,539		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,798 \$ 88,350	10(3)	50
51	Licensed Practical Nurses	3,901 173,732	10(3)	51
52	Certified Nurse Assistants/Aides	2,700 82,429	10(3)	52
53	TOTAL (lines 50 - 52)	8,399 \$ 344,511		53

**Facility Name:**                   **Hearthstone Manor**  
**IDPH License ID Number:**       **0027664**  
**Fiscal Year End:**                 **12/31/2018**

**Schedule 18A**

**XVIII. Staffing and Salary Costs**

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

<b>Description</b>	<b># of Hours Actually Worked</b>	<b># of Hours Paid and Accrued</b>	<b>Total Salaries</b>	<b>Average Hourly Wage</b>
Hairdresser	1,674	1,843	34,150	\$ 18.53
Driver	1,771	1,799	22,837	\$ 12.69
	3,445	3,642	56,987	

Facility Name & ID Number **Hearthstone Manor**

# **0027664**

Report Period Beginning: **1/1/2018**

Ending: **12/31/2018**

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Joni Fisher	Administrator	0	\$ 49,956	Workers' Compensation Insurance	\$ 48,987	IDPH License Fee	\$ 3,980		
Jeff Ondrey	Exec. Director	0	47,922	Unemployment Compensation Insurance		Advertising: Employee Recruitment	12,841		
HR Management Salaries		0	69,590	FICA Taxes	275,755	Health Care Worker Background Check (Indicate # of checks performed <u>209</u> )	11,250		
Other Administrative Salaries		0	233,609	Employee Health Insurance	451,923	Dues (LeadingAge)	9,915		
				Employee Meals		Public Relations Expenses	68,023		
				Illinois Municipal Retirement Fund (IMRF)*		Other Marketing Expenses	85,687		
				Disability, Other Employee Benefits	54,432	Books and Periodicals	2,538		
				Benefits from Management Company	97,737	Allocated from Management Company	81,597		
						Non-Allowable Lobbying & Income Offset	(3,205)		
						Less: Public Relations Expense	(68,023)		
						Non-allowable advertising	(85,687)		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 401,077	TOTAL (agree to Schedule V, line 22, col.8)		\$ 928,834	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 118,916
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Management Fees (Eliminated in col. 7)			\$ 210,060	N/A		\$	Out-of-State Travel	\$	
							In-State Travel	29,886	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 210,060	TOTAL		\$	Seminar Expense	5,597	
C. Professional Services							Allocated from Management Company		7,642
Vendor/Payee	Type		Amount				Unallowable Travel		(28,489)
Ability Network	MA Clearing House		\$ 361				Unallowable Seminar		(2,067)
ACT Network	IT Support		15,536				Entertainment Expense		( )
ADP	Payroll Services		11,367				(agree to Sch. V, line 24, col. 8)		
Allscripts	System Subscript/Maint.		2,175				TOTAL		\$ 12,569
Arch Consultants	Arch. Fees		10,083						
AT&T	Internet		15,975						
BHHS Starck Real Estate	Legal		1,322						
Bonadio & Co., LLP	Audit/Tax		17,982						
Bond, Schoneck & King	Legal		767						
Comcast	Cable/Internet/Phone		3,183						
Kronos	Software		1,375						
See Schedule 21A			52,499						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 132,625						

\* Attach copy of IMRF notifications

\*\*See instructions.

**Facility Name:**                   **Hearthstone Manor**  
**IDPH License ID Number:**   **0027664**  
**Fiscal Year End:**               **12/31/2018**

**Schedule 19A**

**XIX. C) Professional Services**

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
LeaderStat	Recruiting and Consult.	8,925
LeadingAge	Consulting Fees	1,983
MatrixCare	Licensing Fees	858
Navex Global	Alertline	222
RJ Schmitt Valuation Group	Appraisal	4,297
RSM US, LLP	Audit/Tax	10,892
Synergy Global Solutions	Cloud Storage	740
Traub, Liberman, Straus & Shrewsber	Legal	20,430
Video Conference Gear	Zoom Rooms	411
Wand Lee Wombacher, LLC	Legal	1,255
Zanck, Coen, Wright & Saladin, PC	Legal	1,366
Zukowski, Rogers, Flood & McArdle	Legal	1,120
<b>Total - Line 39 (agree to Schedule XIX, line 39, column 3)</b>		<b><u>52,499</u></b>
Add: Total Other Services reported on Schedule XIX		80,126
<b>Total (agrees to Schedule V, line 19, column 3)</b>		<b><u>132,625</u></b>

