

		FOR BHF USE					

LL1

2012  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
FINANCIAL AND STATISTICAL REPORT (COST REPORT)  
FOR LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2012)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0016220

Facility Name: Apostolic Christian Timber Ridge

Address: 2125 Veterans Road Morton 61550  
Number City Zip Code

County: Tazewell

Telephone Number: (309) 266-9781 Fax # (309) 266-9468

HFS ID Number:

Date of Initial License for Current Owners: 10/01/1971

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT  
☒ Charitable Corp.  
☐ Trust  
IRS Exemption Code 501 (c)(3)

☐ PROPRIETARY  
☐ Individual  
☐ Partnership  
☐ Corporation  
☐ "Sub-S" Corp.  
☐ Limited Liability Co.  
☐ Trust  
☐ Other  
☐ GOVERNMENTAL  
☐ State  
☐ County  
☐ Other

In the event there are further questions about this report, please contact:  
Name: Matthew D. Steffen Telephone Number: (309) 266-9781  
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2011 to 06/30/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or  
Administrator  
of Provider

(Signed) (Date)

(Type or Print Name) Ron Messner

(Title) Administrator

Paid  
Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE  
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES  
201 S. Grand Avenue East  
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Apostolic Christian Timber Ridge

# 16220 Report Period Beginning: 7/1/2011 Ending: 6/30/2012

III. STATISTICAL DATA

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

1		2		3		4	
	Beds at Beginning of Report Period	Licensure Level of Care		Beds at End of Report Period	Licensed Bed Days During Report Period		
1		Skilled (SNF)					1
2		Skilled Pediatric (SNF/PED)					2
3	74	Intermediate (ICF)		74	27,010		3
4		Intermediate/DD					4
5		Sheltered Care (SC)					5
6		ICF/DD 16 or Less					6
7	74	TOTALS		74	27,010		7

B. Census-For the entire report period.

1	2	3	4	5	
Level of Care	Patient Days by Level of Care and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	26,040		26,040	11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	26,040		26,040	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.41%

D. How many bed-hold days during this year were paid by the Department? 380 (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 ☒

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

I. On what date did you start providing long term care at this location?  
Date started 10/01/1971

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

K. Was the facility certified for Medicare during the reporting year?  
YES ☐ NO ☒ If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

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

Tax Year: 06/30/2012 Fiscal Year: 06/30/2012  
\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Apostolic Christian Timber Ridge # 16220 Report Period Beginning: 7/1/2011 Ending: 6/30/2012  
**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	272,563	16,454	4,890	293,907	3,182	297,089		297,089			1
2	Food Purchase		150,120		150,120		150,120		150,120			2
3	Housekeeping	87,270	8,225		95,495		95,495		95,495			3
4	Laundry	142,334	12,930		155,264	110	155,374		155,374			4
5	Heat and Other Utilities			99,701	99,701		99,701		99,701			5
6	Maintenance	61,370	15,368	46,860	123,598	72	123,670	(23,641)	100,029			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	563,537	203,097	151,451	918,085	3,364	921,449	(23,641)	897,808			8
	<b>B. Health Care and Programs</b>											
9	Medical Director											9
10	Nursing and Medical Records	1,054,541	164,235	13,585	1,232,361	(41,016)	1,191,345	(11,600)	1,179,745			10
10a	Therapy	1,384,862	5,548	274,202	1,664,612	(8,542)	1,656,070		1,656,070			10a
11	Activities	244,509	4,656		249,165	87	249,252		249,252			11
12	Social Services	244,388	703	12,071	257,162	(697)	256,465		256,465			12
13	CNA Training		4,654		4,654	43,256	47,910		47,910			13
14	Program Transportation			60,380	60,380		60,380	(15,747)	44,633			14
15	Other (specify):* <b>Day Training Program</b>	87,214	1,077		88,291		88,291		88,291			15
16	<b>TOTAL Health Care and Programs</b>	3,015,514	180,873	360,238	3,556,625	(6,912)	3,549,713	(27,347)	3,522,366			16
	<b>C. General Administration</b>											
17	Administrative	182,105			182,105		182,105		182,105			17
18	Directors Fees											18
19	Professional Services			66,385	66,385		66,385		66,385			19
20	Dues, Fees, Subscriptions & Promotions			12,032	12,032		12,032	(3,545)	8,487			20
21	Clerical & General Office Expenses	159,290	20,720	18,306	198,316	354	198,670		198,670			21
22	Employee Benefits & Payroll Taxes			871,997	871,997	8,225	880,222	(19,398)	860,824			22
23	Inservice Training & Education			5,523	5,523		5,523		5,523			23
24	Travel and Seminar			3,572	3,572		3,572	(1,954)	1,618			24
25	Other Admin. Staff Transportation			1,995	1,995		1,995	(1,197)	798			25
26	Insurance-Prop.Liab.Malpractice			44,262	44,262		44,262	(9,150)	35,112			26
27	Other (specify):* <b>Misc</b>			10,029	10,029	(11,636)	(1,607)	(556)	(2,163)			27
28	<b>TOTAL General Administration</b>	341,395	20,720	1,034,101	1,396,216	(3,057)	1,393,159	(35,800)	1,357,359			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,920,446	404,690	1,545,790	5,870,926	(6,605)	5,864,321	(86,788)	5,777,533			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			239,014	239,014		239,014	(27,508)	211,506			30
31	Amortization of Pre-Op. & Org.											31
32	Interest					21,494	21,494		21,494			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,182	3,182		3,182		3,182			35
36	Other (specify):* Asset Management Fees			96,861	96,861	(21,494)	75,367	(75,367)				36
37	TOTAL Ownership			339,057	339,057		339,057	(102,875)	236,182			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					6,605	6,605		6,605			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			226,007	226,007		226,007		226,007			42
43	Other (specify):* Facility Bulletin			4,207	4,207		4,207		4,207			43
44	TOTAL Special Cost Centers			230,214	230,214	6,605	236,819		236,819			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,920,446	404,690	2,115,061	6,440,197		6,440,197	(189,663)	6,250,534			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$ (23,641)	6	\$	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				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	(75,367)	36		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	(556)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(9,150)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(3,545)	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	(77,404)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (189,663)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (189,663)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset day draining transportation income	\$ (11,600)	10	1
2	Offset day draining transportation income	(15,747)	14	2
3	Out-of-state Travel (Administrative Staff)	(1,197)	25	3
4	Depreciation of non-care vehicles	(27,508)	30	4
5	Offset medically necessary transportation income	0	38	5
6	Benefits allocated to day programming	(19,398)	22	6
7	Out-of-state Travel (Board of Directors)	(1,954)	24	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	Total	(77,404)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apostolic Christian Timber Ridge# 16220

Report Period Beginning:

7/1/2011

Ending:

6/30/2012**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(23,641)	0	0	0	0	0	0	0	0	0	0	(23,641)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(23,641)</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>(23,641)</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	(11,600)	0	0	0	0	0	0	0	0	0	0	(11,600)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(15,747)	0	0	0	0	0	0	0	0	0	0	(15,747)	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>(27,347)</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>(27,347)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(3,545)	0	0	0	0	0	0	0	0	0	0	(3,545)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(19,398)	0	0	0	0	0	0	0	0	0	0	(19,398)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,954)	0	0	0	0	0	0	0	0	0	0	(1,954)	24
25	Other Admin. Staff Transportation	(1,197)	0	0	0	0	0	0	0	0	0	0	(1,197)	25
26	Insurance-Prop.Liab.Malpractice	(9,150)	0	0	0	0	0	0	0	0	0	0	(9,150)	26
27	Other (specify):*	(556)	0	0	0	0	0	0	0	0	0	0	(556)	27
28	<b>TOTAL General Administration</b>	<b>(35,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,800)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(86,788)</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>(86,788)</b>	<b>29</b>

## Summary B

**Facility Name & ID Number**

# 16220

**7/1/2011**

**6/30/2012**

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

[illegible]

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
Apostolic Christian Home for the Handicapped, Inc.		Oakwood Estate	Morton	Community	Morton	Residential
		Linden Estate	Morton	Residential		Services for the
				Services		Developmentally
						Disabled

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			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

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	Virgil Metzger	BOD						1
2	Roger Aberle	BOD						2
3	Paul Kelson	BOD						3
4	Dennis Mott	BOD						4
5	Ron Hodel	BOD						5
6	Roger Beutel	BOD						6
7	Bryan Stoller	BOD						7
8	Cleve Klopfenstein	BOD						8
9	Stan Virkler	BOD						9
10	Tim Steffen	BOD						10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Apostolic Christian Timber Ridge # 16220 Report Period Beginning: 7/1/2011 Ending: 6/30/2012

## 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	Virgil Metzger	Director	Director	0.00	217	0.5		Travel	\$ 503	line 24; col.3	1
2	Roger Aberle	Director	Director	0.00	409	0.5		Travel	946	line 24; col.3	2
3	Paul Kelson	Director	Director	0.00		0.5					3
4	Dennis Mott	Vice-Chairman	Director	0.00	144	0.5		Travel	334	line 24; col.3	4
5	Ron Hodel	Chairman	Director	0.00		0.5					5
6	Roger Beutel	Sec/ Treasurer	Director	0.00		0.5					6
7	Bryan Stoller	Director	Director	0.00	254	0.5		Travel	102	line 24; col.3	7
8	Cleve Klopfenstein	Director	Director	0.00		0.5					8
9	Stan Virkler	Director	Director	0.00	143	0.5		Travel	330	line 24; col.3	9
10	Tim Steffen	Director	Director	0.00	148	0.5		Travel	343	line 24; col.3	10
11											11
12											12
13								TOTAL	\$ 2,559		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 Apostolic Christian Timber Ridge # 16220 Report Period Beginning: 7/1/2011 Ending: #####

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

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					
	A. Directly Facility Related												
	Long-Term												
1							\$		\$			\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Morgan Stanley (PLA)		x	State payment delays	Interest	10/2008	3,500,000	400,000	None	2.2620	21,494	6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 3,500,000	\$ 400,000			\$ 21,494	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 3,500,000	\$ 400,000			\$ 21,494	15	

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

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

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

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

B. Real Estate Taxes

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2011 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 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND    \$                      For                      Tax Year.    (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007		8	
		2008		9	
		2009		10	
		2010		11	
		2011		12	
				<b>FOR BHF USE ONLY</b>	
		13	FROM R. E. TAX STATEMENT FOR 2011	\$	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.**

FACILITY NAME Apostolic Christian Timber Ridge COUNTY Tazewell  
FACILITY IDPH LICENSE NUMBER 0016220  
CONTACT PERSON REGARDING THIS REPORT Matthew D. Steffen  
TELEPHONE (309) 266-9781 FAX #: (309) 266-9468

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,135

B. General Construction Type: Exterior BrickFrame Fireproof BuildingNumber of Stories 1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
List entity name, type of business, square footage, and number of beds/units available (where applicable).  
Oakwood Estate (IDPA #0033712) is located adjacent to this property.  
Type of business: Nursing Home (ICF/DD-16)  
Square footage: Land - 91,781 sq ft; Building - 7,140 sq ft

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Home	1,345,699	1969	\$ 54,397	1
2					2
3	TOTALS	1,345,699		\$ 54,397	3

Facility Name &amp; ID Number    Apostolic Christian Timber Ridge

#    16220

Report Period Beginning:

7/1/2011

Ending:

6/30/2012

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	37			1972	\$ 647,557	\$ 10,066	40	\$ 10,066	\$	\$ 647,557	4
5	37			1978	1,006,746	25,169	40	25,169		877,110	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	3--Original Storage Building			1974	8,047	201	40	201		7,821	9
10	4--Second Floor Storage			1975	281	7	40	7		263	10
11	5--Balcony Storage			1976	289	7	40	7		264	11
12	6--Tub & Water Heater			1976	448	11	40	11		410	12
13	19--New Addition Phase 2			1979	47,854	1,196	40	1,196		40,435	13
14	7--Additional Storage Building Phase 1			1981	4,660	117	40	117		3,670	14
15	21--Activity Room/ TVs			1981	1,265	32	40	32		1,007	15
16	8--Additional Storage Building Phase 2			1982	21,495	537	40	537		16,391	16
17	22--Front Entrance			1982	8,046	201	40	201		6,204	17
18	9--Electrical Upgrade			1983	126	3	40	3		93	18
19	23--Security System & Energy Saver			1983	9,724	243	40	243		7,259	19
20	24--Courtyard Foyer			1984	6,477	162	40	162		4,676	20
21	10--Garage Extension			1985	842	21	40	21		588	21
22	25--Nursing Foyer			1985	24,285	607	40	607		16,934	22
23	26--Upkeep (Windows,Furnace,Fixtures)			1986	9,877	247	40	247		6,643	23
24	27--North End & East Wing			1987	26,990	675	40	675		17,490	24
25	1--3 stall garage			1988	22,885	572	40	572		14,016	25
26	28--1988 Additions			1988	27,441	686	40	686		17,107	26
27	29--1989 Additions			1989	48,259	1,206	40	1,206		28,898	27
28	30--1990 Additions			1990	60,923	1,523	40	1,523		34,981	28
29	31--1991 Additions			1991	11,832	296	40	296		6,502	29
30	32--1992 Additions			1992	14,999	375	40	375		7,873	30
31	33--1994 Additions			1994	31,810	795	40	795		15,132	31
32	34--1995 Additions			1995	32,834	821	40	821		14,812	32
33	35--1996 Additions			1996	6,371	159	40	159		2,717	33
34	36--1997 Additions			1997	23,216	580	40	580		9,329	34
35	2--Garage Door for Van			1998	667	44	15	44		630	35
36	37--1998 Additions			1998	6,263	157	40	157		2,362	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 Apostolic Christian Timber Ridge# 16220

Report Period Beginning:

7/1/2011

Ending:

6/30/2012**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 38--1999 Additions	1999	\$ 17,738	\$ 443	40	\$ 443	\$	\$ 6,255	37
38 39--Air Conditioner	2000	1,882	47	40	47		589	38
39 40--Heat Pump	2000	3,100	78	40	78		969	39
40 41--Automatic Rear Door	2000	1,773	44	40	44		554	40
41 42--Power Panels/Generator	2000	14,000	350	40	350		4,375	41
42 43--Office Window to Lobby	2000	1,057	26	40	26		330	42
43 44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		181	43
44 45--Dining Room Remodeling	2000	10,565	264	40	264		3,302	44
45 46--Fire Alarm Relay	2000	2,400	60	40	60		750	45
46 47--Remodel Bathrooms	2000	22,147	554	40	554		6,921	46
47 48--Water Coolers at both ends	2000	2,701	68	40	68		844	47
48 49--Roof Repairs	2000	1,133	28	40	28		354	48
49 471--Garage Lights	2001	1,400	93	15	93		1,073	49
50 472--OT/PT Decorating	2001	1,111	74	15	74		852	50
51 473--Slab Jacking	2001	1,312	87	15	87		1,006	51
52 474--Roof Replacement	2001	21,380	1,425	15	1,425		16,391	52
53 475--Roof Replacement	2001	16,779	1,119	15	1,119		12,864	53
54 476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		9,027	54
55 477--Dining Room Remodeling	2001	3,308	221	15	221		2,536	55
56 478--Additional QMRP office (by activities)	2001	2,393	160	15	160		1,835	56
57 479--Pipe Insulation	2001	2,613	174	15	174		2,003	57
58 480--North Resident Renovation	2001	4,632	309	15	309		3,551	58
59 481--Activity Room Remodeling	2001	1,903	127	15	127		1,459	59
60 482--Sourth Whirlpool Room	2001	2,676	178	15	178		2,052	60
61 483--Hand Rails	2001	2,844	190	15	190		2,180	61
62 484--South Living Remodeling	2001	5,107	341	15	341		3,916	62
63 537--Garage Door	2002	594	40	15	40		416	63
64 538--Key pad entry for south end	2002	2,500	167	15	167		1,750	64
65 540--Water heater plumbing	2002	706	47	15	47		494	65
66 541--Water heaters	2002	8,482	565	15	565		5,938	66
67 542--Lighting - small office in lobby	2002	545	36	15	36		381	67
68 545--Air conditioner - south living room	2002	3,196	213	15	213		2,237	68
69 575--Roof on large garage	2003	8,941	596	15	596		5,662	69
70 TOTAL (lines 4 thru 69)		\$ 2,295,781	\$ 55,639		\$ 55,639	\$	\$ 1,912,221	70

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

Facility Name & ID Number    Apostolic Christian Timber Ridge#    16220

Report Period Beginning:

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Ending:

6/30/2012**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,295,781	\$ 55,639		\$ 55,639	\$	\$ 1,912,221	1
2	<u>576--Garage door on small garage</u>	2003	647	43	15	43		409	2
3	<u>613--Plumb and insulate water lines</u>	2004	7,274	485	15	485		4,122	3
4	<u>614--Flooring for Corridors</u>	2004	23,007	1,534	15	1,534		13,037	4
5	<u>616--Air Conditioner</u>	2004	1,259	84	15	84		713	5
6	<u>617--Courtyard Carpet</u>	2004	981	65	15	65		556	6
7	<u>618--Heat Pump &amp; Blower</u>	2004	4,885	326	15	326		2,768	7
8	<u>619--Electrical for Fuel tanks</u>	2004	1,686	112	15	112		955	8
9	<u>620--Heat pump</u>	2004	3,980	265	15	265		2,255	9
10	<u>621--Foot valve for Hopper</u>	2004	637	42	15	42		361	10
11	<u>622--Bathroom partitions</u>	2004	3,176	212	15	212		1,800	11
12	<u>623--Air conditioner south wing</u>	2004	1,181	79	15	79		669	12
13	<u>276--Fully Depreciated Assets</u>	1971	104,543		20			104,543	13
14	<u>277--Gravel Driveway</u>	1974	1,220		20			1,220	14
15	<u>278--Gravel Driveway</u>	1974	500		20			500	15
16	<u>279--Chain Link Fence</u>	1976	3,440		20			3,440	16
17	<u>280--Road Prep for New addition</u>	1976	5,769		20			5,769	17
18	<u>281--Bar-B-Que Pit</u>	1981	277		20			277	18
19	<u>282--Electric &amp; Water to Picnic Area</u>	1981	783		20			783	19
20	<u>283--Chain Link Fence</u>	1982	38		20			38	20
21	<u>284--Chain Link Fence</u>	1983	5,843		20			5,843	21
22	<u>285--Ornamental Fence</u>	1985	565		20			565	22
23	<u>286--South Patio</u>	1985	1,008		20			1,008	23
24	<u>287--Resurfacing Driveway</u>	1986	22,000		20			22,000	24
25	<u>288--Irrigation System &amp; Landscaping</u>	1990	2,585		20			2,585	25
26	<u>289--South Patio Sod &amp; Lighting</u>	1990	1,408		20			1,408	26
27	<u>290--Pole Light</u>	1993	975	3	20	3		975	27
28	<u>291--Asphalt Parking Lot &amp; Driveway</u>	1993	5,530	2	20	2		5,530	28
29	<u>292--Landscape Courtyard</u>	1993	3,954	180	20	180		3,954	29
30	<u>293--Sewer Repair</u>	1994	6,700	335	20	335		6,365	30
31	<u>294--Tile Drain</u>	1995	721	36	20	36		649	31
32	<u>295--Asphalt Patching</u>	1995	1,290	65	20	65		1,138	32
33	<u>296--Excavate &amp; Asphalt Drive</u>	1997	15,136	757	20	757		12,109	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,528,779	\$ 60,264		\$ 60,264	\$	\$ 2,120,565	34

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

Facility Name & ID Number    Apostolic Christian Timber Ridge#    16220

Report Period Beginning:

7/1/2011

Ending:

6/30/2012**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	
1 <b>Totals from Page 12B, Carried Forward</b>		\$ 2,528,779	\$ 60,264		\$ 60,264	\$	\$ 2,120,565	1
2 <u>297--Asphalt South Drive</u>	1998	39,261	1,963	20	1,963		29,446	2
3 <u>298--Install Parking Lot Light Poles</u>	1999	4,000	200	20	200		2,700	3
4 <u>299--Repair Asphalt</u>	1999	3,500	175	20	175		2,363	4
5 <u>511--Blacktop Ramp at Rear Entrance</u>	2001	770		10			770	5
6 <u>512--Landscape Drive Entrance</u>	2001	1,447	96	15	96		1,109	6
7 <u>513--Landscape around Timber Ridge</u>	2001	1,230	82	15	82		943	7
8 <u>564--Sidewalk/entry apron</u>	2002	11,816	788	15	788		8,271	8
9 <u>647--Catch Basin &amp; Tile @ South Drive</u>	2004	3,344	223	15	223		1,895	9
10 <u>648--Garage Door Opener</u>	2005	720	48	15	48		360	10
11 <u>649--Canopy Lighting</u>	2005	788	53	15	53		394	11
12 <u>650--MPR Remodel</u>	2005	14,256	950	15	950		7,128	12
13 <u>651--North Living Room Floor</u>	2005	4,649	310	15	310		2,324	13
14 <u>652--North Snack Room Remodeling</u>	2005	1,452	97	15	97		726	14
15 <u>653--Office Remodeling</u>	2005	1,447	96	15	96		724	15
16 <u>654--South Snack Room Refrigerator</u>	2005	469	34	7	34		469	16
17 <u>655--South Snack Room Remodeling</u>	2005	9,127	608	15	608		4,563	17
18 <u>656--Speech Room Floor</u>	2005	641	43	15	43		320	18
19 <u>680--Driveway Repavement</u>	2005	50,323	3,355	15	3,355		25,162	19
20 <u>681--Concrete to Picnic Area</u>	2005	9,858	657	15	657		4,929	20
21 <u>682--Concrete Pad for Dumpster</u>	2005	806	54	15	54		403	21
22 <u>692--Concrete leveling</u>	2006	2,830	189	15	189		1,226	22
23 <u>693--Sprinkler heads - bathroom closet</u>	2006	1,082	72	15	72		469	23
24 <u>695--Cabinets and Countertops</u>	2006	680	45	15	45		295	24
25 <u>706--Phone system</u>	2006	1,756	117	15	117		761	25
26 <u>707--Electronic Door repairs</u>	2006	3,245	216	15	216		1,406	26
27 <u>714--Bathroom remodeling 400 wing</u>	2006	10,579	705	15	705		4,584	27
28 <u>716--Bathroom remodel - 500 wing</u>	2006	13,305	887	15	887		5,766	28
29 <u>721--Laundry room remodel</u>	2006	5,261	351	15	351		2,280	29
30 <u>724--Door locks-South End</u>	2006	687	46	15	46		298	30
31 <u>735--North sick room</u>	2006	3,557	237	15	237		1,541	31
32 <u>740--Kitchen piping</u>	2006	875	58	15	58		379	32
33 <u>755--OT/PT office renovation</u>	2006	287	19	15	19		124	33
34 <b>TOTAL (lines 1 thru 33)</b>		\$ 2,732,827	\$ 73,038		\$ 73,038	\$	\$ 2,234,693	34

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

Facility Name & ID Number    Apostolic Christian Timber Ridge#    16220

Report Period Beginning:

7/1/2011

Ending:

6/30/2012**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	
1 <b>Totals from Page 12C, Carried Forward</b>		\$ 2,732,827	\$ 73,038		\$ 73,038	\$	\$ 2,234,693	1
2 <b>697--Iron Fence for Rear Courtyard</b>	2006	22,888	1,526	15	1,526		9,918	2
3 <b>759--New driveway at Bus Garage</b>	2006	5,130	342	15	342		2,223	3
4 <b>762--North Courtyard Landscaping</b>	2006	910	61	15	61		394	4
5 <b>943--Roof Project</b>	2010	18,642	1,243	15	1,243		3,728	5
6 <b>801--Garage Doors - 4</b>	2007	5,000	333	15	333		1,833	6
7 <b>804--Bus Garage Renovations</b>	2007	6,500	433	15	433		2,383	7
8 <b>791--North Snack Room Remodeling</b>	2007	5,476	365	15	365		2,008	8
9 <b>796--Office Moves</b>	2007	2,556	170	15	170		937	9
10 <b>809--PT Outlet</b>	2007	658	44	15	44		241	10
11 <b>811--Floor and Cabinets N. Treatment</b>	2007	22,292	1,486	15	1,486		8,174	11
12 <b>814--North Treatment Room - Plumbing</b>	2007	1,825	122	15	122		669	12
13 <b>821--Office Move</b>	2007	11,808	787	15	787		4,330	13
14 <b>826--Damper - Heat and Air Conditioning</b>	2007	61	4	15	4		23	14
15 <b>831--Donated - New Concrete Sidewalk</b>	2007	1,385	92	15	92		508	15
16 <b>832--Landscaping - Donations</b>	2007	600	40	15	40		220	16
17 <b>833--2 Donated Wheelchairs and Dynavox</b>	2007	1,000	67	15	67		367	17
18 <b>836--Contributions - Landscaping - Time and Labor</b>	2007	2,010	134	15	134		737	18
19 <b>837--Contributions - Labor for N. Treatment Room</b>	2007	39	3	15	3		14	19
20 <b>786--Courtyard Landscaping</b>	2007	9,283	619	15	619		3,404	20
21 <b>790--Front Courtyard - Sidewalk</b>	2007	1,950	130	15	130		715	21
22 <b>824--Light Poles</b>	2007	954	64	15	64		350	22
23 <b>841--OT/PT Remodeling</b>	2008	8,992	599	15	599		2,997	23
24 <b>842--MPR Courtyard Door</b>	2008	11,354	757	15	757		3,785	24
25 <b>843--TR roof</b>	2008	25,075	1,672	15	1,672		8,358	25
26 <b>844--North Med Room remodeling</b>	2008	2,613	174	15	174		871	26
27 <b>845--Hallway remodeling</b>	2008	2,233	149	15	149		744	27
28 <b>846--South living room redecoration</b>	2008	1,767	118	15	118		589	28
29 <b>872--200 Wing Roof</b>	2009	33,690	2,246	15	2,246		8,984	29
30 <b>873--Air Conditioner (Roof Top)</b>	2009	3,962	566	7	566		2,264	30
31 <b>757--M. room sound system</b>	2006	2,611	174	15	174		1,131	31
32 <b>874--Audio Visual Equipment</b>	2009	7,084	1,012	7	1,012		4,048	32
33 <b>945--Heat Tape Material</b>	2010	2,400	343	7	343		1,029	33
34 <b>TOTAL (lines 1 thru 33)</b>		\$ 2,955,575	\$ 88,913		\$ 88,913	\$	\$ 2,312,669	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	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 Totals from Page 12D, Carried Forward		\$ 2,955,575	\$ 88,913		\$ 88,913	\$	\$ 2,312,669	1
2 875--Hallway remodeling	2009	47,652	3,177	15	3,177		12,707	2
3 876--Laundry Water Heater	2009	4,895	699	7	699		2,797	3
4 877--Lighting Project	2009	24,448	3,493	7	3,493		13,970	4
5 878--MPR Windows	2009	7,632	509	15	509		2,035	5
6 879--North Med Room remodeling	2009	1,237	82	15	82		330	6
7 881--Sprinkler Main Valve Replacement	2009	6,750	337	20	337		1,350	7
8 924--Repair Asphalt in Front Drive	2009	4,361	291	15	291		872	8
9 12--1972 Additions	1972	157	1	40	1		157	9
10 13--1973 Additions	1973	1,051	26	40	26		1,044	10
11 14--1973 Additions	1973	1,326	33	40	33		1,317	11
12 964--Kitchen/Laundry Arrea Roof Replacement	2010	13,742	916	15	916		2,748	12
13 976--500 Wing Roof Replacement	2011	15,095	1,006	15	1,006		2,013	13
14 982--Kitchen Roof	2011	13,742	916	15	916		1,832	14
15 985--Roof repairs with HVAC units	2011	2,478	165	15	165		330	15
16 987--100 Wing Roof Replacement	2011	14,540	969	15	969		1,939	16
17 990--North end Rooftop HVAC units	2011	34,170	2,278	15	2,278		4,556	17
18 880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	1,467	15	1,467		4,400	18
19 1003--400 and 600 Wings Roof	2012	33,795	845	40	845		845	19
20 1004--Tempstar condenser	2012	2,500	167	15	167		167	20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 3,207,146	\$ 106,290		\$ 106,290	\$	\$ 2,368,078	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	\$ 692,781	\$ 87,858	\$ 87,858	\$	9	\$ 502,822	71
72	Current Year Purchases	66,072	9,385	9,385		6	9,385	72
73	Fully Depreciated Assets	876,553	7,971	7,971		9	876,553	73
74	Disposed Assets	7,195				5	7,195	74
75	TOTALS	\$ 1,642,601	\$ 105,214	\$ 105,214	\$		\$ 1,395,955	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				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	4,904,144
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	211,504
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	211,504
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	3,764,033

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	Fully depreciated vehicles	\$ 113,258	\$	\$ 113,258
87	Capitalized repairs	29,830	6,365	24,287
88	Vehicle Equipment	6,835	529	6,706
89	Vehicles	183,101	20,614	175,698
90	Disposed Assets			
91	TOTALS	\$ 333,024	\$ 27,508	\$ 319,949

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
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	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- 

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- \*

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

15. Is Movable equipment rental included in building rental?  
☒ YES☐ NO
16. Rental Amount for movable equipment: \$3,182Description: Oxygen Concentrators \$2,700 Postage Meter \$432 Other \$50  
(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	n/a		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

\* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES  
☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒  
IN OTHER FACILITY☐  
COMMUNITY COLLEGE☐  
HOURS PER CNA40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒  
IN OTHER FACILITY☐  
HOURS PER CNA80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	358	2,327		2,685
3	Classroom Wages (a)	374	10,319		10,693
4	Clinical Wages (b)	187	20,638		20,825
5	In-House Trainer Wages (c)	257	28,324		28,581
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 1,176	\$ 61,608	\$	\$ 62,784
10	SUM OF line 9, col. 1 and 2 (e)	\$ 62,784			

- (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.

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	26
2. From other facilities (f)	22
DROP-OUTS	
1. From this facility	4
2. From other facilities (f)	
TOTAL TRAINED	52

- (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.)

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

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	\$ 27,193	\$ 30,093	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,307,731	1,792,183	3
4	Supply Inventory (priced at )	19,489	20,456	4
5	Short-Term Investments	3,770,791	3,770,791	5
6	Prepaid Insurance	65,465	(4,108)	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	928,023	928,052	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 6,118,692	\$ 6,537,467	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	54,397	422,033	13
14	Buildings, at Historical Cost	2,849,363	5,094,693	14
15	Leasehold Improvements, at Historical Cost	357,774	568,803	15
16	Equipment, at Historical Cost	1,663,468	2,417,995	16
17	Accumulated Depreciation (book methods)	(3,777,504)	(5,405,103)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		46,121	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(46,121)	20
21	Restricted Funds	9,505,010	9,505,010	21
22	Other Long-Term Assets (spe <u>Cash Value of Life Ins</u>	36,270	36,270	22
23	Other(specify): <u>Investment in other facilities</u>	5,706,680	5,706,680	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 16,395,458	\$ 18,346,381	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 22,514,150	\$ 24,883,848	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 623,502	\$ 670,140	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	243,289	373,421	30
31	Accrued Taxes Payable (excluding real estate taxes)	(77,831)	28,466	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	140,899	208,909	34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Rounding</u>	(1)	5	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 929,858	\$ 1,280,941	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	<u>Capital Lease</u>	24,647	24,647	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 24,647	\$ 24,647	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 954,505	\$ 1,305,588	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 21,559,645	\$ 23,578,260	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 22,514,150	\$ 24,883,848	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 19,907,628	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 19,907,628	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,652,017	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,652,017	17
	B. Transfers (Itemize):		
18	Investment from other facilities		18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 21,559,645	24 *

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

Facility Name &amp; ID Number Apostolic Christian Timber Ridge

# 16220

Report Period Beginning: 7/1/2011

Ending: 6/30/2012

**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	\$ 3,924,231	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,924,231	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants	78,496	10
11	CNA Training Reimbursements	91,647	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		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		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 170,143	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	3,092,276	24
25	Interest and Other Investment Income***	506,936	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,599,212	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See attached schedule	434,112	28
28a	Cost to Market Gain on Investments		28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 434,112	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,127,698	30

2

	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	918,085	31
32	Health Care	3,556,625	32
33	General Administration	1,396,216	33
	<b>B. Capital Expense</b>		
34	Ownership	339,057	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	4,207	35
36	Provider Participation Fee	226,007	36
	<b>D. Other Expenses (specify):</b>		
37	Rounding Errors		37
38	Cost to Market Loss on Investments	35,484	38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,475,681	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,652,017	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,652,017	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 3,924,231	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,924,231	49

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

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

\*\*\* 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.

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	1,800	2,089	\$ 69,565	\$ 33.30	1
2	Assistant Director of Nursing	3,638	4,053	119,809	29.56	2
3	Registered Nurses	13,350	15,124	380,769	25.18	3
4	Licensed Practical Nurses	16,040	18,227	409,061	22.44	4
5	CNAs & Orderlies	0	0	0		5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,756	2,005	38,319	19.11	9
10	Activity Assistants	16,780	18,622	209,644	11.26	10
11	Social Service Workers	1,895	2,100	45,224	21.54	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,207	1,491	35,979	24.13	13
14	Head Cook	1,769	2,032	32,538	16.01	14
15	Cook Helpers/Assistants	17,445	19,541	204,804	10.48	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	3,313	4,126	62,106	15.05	17
18	Housekeepers	7,430	8,582	90,135	10.50	18
19	Laundry	8,484	9,643	117,835	12.22	19
20	Administrator	1,594	1,906	90,143	47.29	20
21	Assistant Administrator	1,891	2,186	91,962	42.07	21
22	Other Administrative	6,074	7,041	103,726	14.73	22
23	Office Manager	1,412	1,612	40,288	24.99	23
24	Clerical	725	1,309	41,232	31.50	24
25	Vocational Instruction	2,881	3,289	82,613	25.12	25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	5,517	6,305	101,913	16.16	28
29	Resident Services Coordinator	1,838	2,122	55,908	26.35	29
30	Habilitation Aides (DD Homes)	81,132	90,707	1,087,047	11.98	30
31	Medical Records	3,826	4,369	71,906	16.46	31
32	Other Health Care: OT/PT & Speech Therapy	13,697	15,498	252,792	16.31	32
33	Other(specify) Day Program	5,129	5,876	85,128	14.49	33
34	TOTAL (lines 1 - 33)	220,623	249,855	\$ 3,920,446 *	\$ 15.69	34

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	120	\$ 4,890	1-3	35
36	Medical Director	Flat Fee	1,400	9-3	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	0	0		38
39	Pharmacist Consultant	66	4,292	10-3	39
40	Physical Therapy Consultant	26	1,634	10-3	40
41	Occupational Therapy Consultant	44	2,853	10a-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	117	8,315	10a-3	43
44	Activity Consultant	0	0		44
45	Social Service Consultant	0	0		45
46	Other(specify) Psychologist Consultant	46	3,696	12-3	46
47	Dental Consultant	0	0		47
48	Podiatrist Consultant	0	0		48
49	TOTAL (lines 35 - 48)	419	\$ 27,080		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	16	\$ 520	10-3	50
51	Licensed Practical Nurses	227	7,373	10-3	51
52	Certified Nurse Assistants/Aides	13,813	269,715	10a-3	52
53	TOTAL (lines 50 - 52)	14,056	\$ 277,608		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

Facility Name & ID Number		Apostolic Christian Timber Ridge		STATE OF ILLINOIS		# 16220		Report Period Beginning:		7/1/2011		Page 21		Ending: 6/30/2012			
XIX. SUPPORT SCHEDULES																	
A. Administrative Salaries				Ownership				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions					
Name		Function		%		Amount		Description		Amount		Description		Amount			
Ron Messner		Administrator		0		\$ 90,143		Workers' Compensation Insurance		\$ 135,955		IDPH License Fee		\$			
Matthew Steffen		Assistant Administrator		0		91,962		Unemployment Compensation Insurance		5,488		Advertising: Employee Recruitment		202			
								FICA Taxes		285,355		Health Care Worker Background Check		840			
								Employee Health Insurance		292,102		(Indicate # of checks performed 70 )					
								Employee Meals		488		Patient Background Checks					
								Illinois Municipal Retirement Fund (IMRF)*				Participation Fees & Certificates		151			
								Employee Physicals		7,251		Dues (Employers Assn, IHCA)		6,176			
								Employee Promotional		16,350		Subscriptions (journals, news, etc.)		148			
TOTAL (agree to Schedule V, line 17, col. 1)								Defined Contribution Pension Plan		144,853		Driving Records Verification		960			
(List each licensed administrator separately.)						\$ 182,105		Benefits Allocated to Day Program		(19,398)		Secretary of State		10			
B. Administrative - Other																	
Description						Amount						Less: Public Relations Expense		( )			
						\$						Non-allowable advertising		( )			
												Yellow page advertising		( )			
TOTAL (agree to Schedule V, line 17, col. 3)						\$		TOTAL (agree to Schedule V, line 22, col.8)		\$ 860,824		TOTAL (agree to Sch. V, line 20, col. 8)		\$ 8,487			
(Attach a copy of any management service agreement)																	
C. Professional Services								E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**					
Vendor/Payee		Type				Amount		Description		Line #		Amount		Description		Amount	
Quantum Solutions Inc		Data Processing				\$ 4,435						\$		Out-of-State Travel		\$	
SIKICH LLP		Data Processing				5,696											
BrookeRose, Inc.		Data Processing				20,620											
Kronos Incorporated		Data Processing				7,867								In-State Travel			
Silverchair Learning Center		Data Processing				5,326											
Hertz Appraisal Service		Legal				3,200											
Howard & Howard Attorneys		Legal				621											
Heyl, Royster, Voelker & Allen		Legal				300								Seminar Expense			
Morris, Duane & Associates		Legal				3,121											
Koch Consultants, LTD		Accounting				8,617											
Heinold-Banwart, LTD		Accounting				6,268											
Other		Various non-legal				315											
TOTAL (agree to Schedule V, line 19, column 3)								TOTAL		\$				Entertainment Expense		( )	
(If total legal fees exceed \$5,000, attach copy of invoices.)						\$ 66,384								(agree to Sch. V, line 24, col. 8)		\$	
								* Attach copy of IMRF notifications				**See instructions.					



Facility Name & ID Number		Apostolic Christian Timber Ridge		STATE OF ILLINOIS	#	16220	Report Period Beginning:	7/1/2011	Ending:	#	Page 23
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<u>No</u>							
(2)	Are there any dues to nursing home associations included on the cost report?			<u>Yes</u>							
	If YES, give association name and amount.			<u>Illinois Healthcare Association - \$3,881</u>							
(3)	Did the nursing home make political contributions or payments to a political action organization?			<u>No</u>							
	If YES, have these costs been properly adjusted out of the cost report?			<u>N/A</u>							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			<u>No</u>							
	If YES, what is the capacity?			<u>N/A</u>							
(5)	Have you properly capitalized all major repairs and equipment purchases?			<u>Yes</u>							
	What was the average life used for new equipment added during this period?			<u>6 Years</u>							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ <u>61,487</u> Line <u>10</u>							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			<u>Yes</u>							
	If NO, attach a complete explanation.										
(8)	Are you presently operating under a sale and leaseback arrangement?			<u>No</u>							
	If YES, give effective date of lease.			<u>N/A</u>							
(9)	Are you presently operating under a sublease agreement?			YES <u>X</u> NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES NO <u>X</u>							
	If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.										
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.			\$ <u>226,007</u>							
	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?			<u>Yes</u>							
	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?			<u>Yes</u>							
(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?			<u>Yes</u>							
	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.			\$ <u>488</u>							
	Has any meal income been offset against related costs?			<u>No</u>							
	Indicate the amount.			\$ <u>N/A</u>							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel?			<u>No, they have been adjusted out.</u>							
	If YES, attach a complete explanation.										
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			<u>Yes</u>							
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$ <u>0</u>							
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>90%</u>							
	d. Have vehicle usage logs been maintained?			<u>Yes</u>							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>Yes</u>							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>N/A</u>							
	g. Does the facility transport residents to and from day training?			<u>Yes</u>							
	Indicate the amount of income earned from providing such transportation during this reporting period.			\$ <u>78,496</u>							
(17)	Has an audit been performed by an independent certified public accounting firm?			<u>Yes</u>							
	Firm Name:			<u>Koch Consultants, LTD.</u>							
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			<u>Yes</u>							
(19)	If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?			<u>Yes</u>							
	Attach invoices and a summary of services for all architect and appraisal fees										

Schedule V - Costs Center Expenses		
Lines	Description	Amount
43	Facility Bulletin / Newsletter	4,207
36	Investment Management Fees	75,367
36	Interest Expense	21,494
27	Dental costs	6,605
27	Charitable Contributions	-
27	Fines & Penalties	556
27	Miscellaneous	(2,163)
	Other Expenses	106,066

Schedule V - Reclassifications		Amount	
Lines	Description	Increase	Decrease
6	Communication equipment rental		
35	Communication equipment rental		-
32	Interest Expense	21,494	
36	Interest Expense		21,494
11	Donated labor	174	
1	Donated labor	3,361	
4	Donated labor	110	
6	Donated labor	360	
21	Donated labor	354	
10	Donated labor	-	
10a	Donated labor	50	
12	Donated labor	622	
27	Donated labor		5,031
38	Medically necessary transportation		
14	Medically necessary transportation		
10a	Disability Pay to Benefits		8,225
22	Disability Pay to Benefits	8,225	
13	Nurse aid trainer wages	43,256	
1	Nurse aid trainer wages		179
6	Nurse aid trainer wages		288
10	Nurse aid trainer wages		41,016
10a	Nurse aid trainer wages		367
11	Nurse aid trainer wages		87
12	Nurse aid trainer wages		1,319
15	Nurse aid trainer wages		
17	Nurse aid trainer wages		
39	Dental costs	6,605	
27	Dental costs		6,605
		84,611	84,611

Schedule V, Line 39 - Ancillary Service Centers		
Dental costs for 52 visits	\$	6,605

Schedule VI B - Non-paid workers		
Lines	Description	Amount
31	Donated Labor	\$ 5,031
Department	Time in Hours	Time in Dollars
Activities	23.25	174
Kitchen	448.25	3,361
Laundry	14.75	110
Maintenance	36.00	360
Nursing	-	-
PT/OT	6.75	50
Social Service Programs	83.00	622
Office	47.25	354
Totals	659.25	\$ 5,031

Schedule VII - Compensation Received From Other Nursing Homes	
Virgil Metzger - \$217.34 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Roger Aberle - \$409.08 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Stan Virkler - \$142.94 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Dennis Mott - \$144.46 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Bryan Stoller - \$254.00 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Tim Steffen - \$148.46 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

Sch. XV - Balance Sheet, Line 9; Other Current Assets	
A/R - N.A. Training	85,524
A/R - Bequests	515,800
A/R - Health Insurance	321,281
A/R - Employees	5,418
	928,023

Sch. XV - Balance Sheet, Line 22; Other Long-Term Assets	
Investment in Related Entities	5,706,680

Sch. XVII - Income Statement, Line 28; Other Revenue	
Developmental training	427,290
Farm Income	11,018
Gain/(Loss) on Sale of Assets	(4,965)
Increase in Cash Value of Life Insurance	-
Miscellaneous	769
Cost to Market Adjustment on Investments	(35,484)
	398,628

Sch. XVII - Income Statement, Line 41 - Income Before Taxes	
Income before taxes per cost report	1,652,017
Income from related parties	(299,935)
Estimated excess for year, Form 990, p.1, line 18	1,352,082

Sch. XVIII - A. Staffing and Salary Costs	
Sch. V. Cost Center Expenses, Column 1, Row 45	3,920,446
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(3,920,446)
Variance	-

Schedule XIX, D - Employee Benefits and Payroll Taxes - FICA calculation	
Salaries, Sch V, Line 45, Col 1	3,920,446
Prior Year PTO Accrual	(141,918)
Current Year PTO Accrual	150,884
Prior Year Wage Accrual	60,413
Current Year Wage Accrual	(85,838)
Section 125 Wages not applicable to FICA taxes	(173,855)
Less: Wages over FICA taxation limit of \$94.2k SS Wages (\$0 x 6.2%/7.65%)	-
Add: Wages Allocated to other facilities	
Add: ACCS Wages	
Add: wages included in employee meal calculation	
Cash basis salaries	3,730,131
FICA rate	7.650%
Calculated FICA	285,355
FICA per Sch XIX	285,355
Variance	0

Sch. XX - General Information		
12. Nurse Aide Trainer Wages:		
	Administrator	
	Therapy / PT / OT	367
	Activities Director	87
	Day Program	
	Head Cook	179
	Maintenance	288
	Nursing	41,016
	Soc. Serv. / QMRP	1,319
		43,256

14. A portion of office space is allocated to related entities based on number of beds.	
16. Out of State Travel	

Administration	
Administrator	824
Assistant Administrator	373
	1,197

Board of Directors	
Virgil Metzger (Not out of State)	
Stan Virkler	330
Roger Aberle	946
Bryan Stoller (Not out of State)	
Dennis Mott	334
Tim Steffen	343
	1,954

Nursing	
None	-
	-

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDUDLE VII A

Related Organizations:

Oakwood Estate, Morton, IL	#0033712
Linden Estate, Morton, IL	#0039305

Board of Directors for Apostolic Christian Timber Ridge, Oakwood Estate, and Linden Estate:

Ron Hodel, Chairman  
Dennis Mott, Vice Chairman  
Roger Beutel, Secretary/Treasurer  
Bryan Stoller, Director  
Cleve Klopfenstein, Director  
Roger Aberle, Director  
Tim Steffen, Director  
Virgil Metzger, Director  
Paul Kelson, Director (term began 5/17/2012)  
Stan Virkler, Chairman (term ended 05/17/2012)

Note: The Board members are identical for all three organizations.

No members of the Board of Directors provided direct services to any of the nursing homes. No Board members have ownership in an entity that conducted business transactions with any of these nursing homes.

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	PARC	TCRC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	1	2	0								
Miles per trip	40	40	5	40								
Gas/Depreciation Price per Mile	\$1.25	\$1.35	\$1.25	\$0.75								
Hours per trip	1 1/4	1 1/4	3/4	1 1/4								
Attendant Wages	\$8.50	\$8.50	\$8.50									
Driver Wages	\$14.00	\$14.00	\$14.00	\$12.00								
Gas & Depreciation	\$ 50.00	\$ 54.00	\$ 6.25	\$ 30.00	\$ 110.25	\$ 166.50	55.11%	43,255.28	(27,508.00)	15,747.00	14	Sch. VI Ln. 29
Depreciation						\$ -			27,508.00	27,508.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 17.50	\$ 35.00	\$ 10.50	\$ 15.00	\$ 63.00	\$ 91.00	30.12%	23,641.03		23,641.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 10.63	\$ 10.63	\$ 6.38	\$ -	\$ 27.64	\$ 44.65	14.78%	11,599.69		11,600.00	10	Sch. VI Ln. 29
Total	\$ 78.13	\$ 99.63	\$ 23.13	\$ 45.00	\$ 200.89	\$ 302.15		78,496.00		78,496.00		

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE\_#0016220

From: 7/1/2011 to 6/30/2012

CLASS DATE		TR						OE						LE						CILA																
		# of Students	CLASS		OJT		# of Students	CLASS		OJT		# of Students	CLASS		OJT		# of Students	CLASS		OJT		# of Students	CLASS		OJT											
			Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages										
completed	48	26	1,040	\$	8,840.00	2080	\$	17,680.00	240	\$	2,040.00	200	\$	1,700.00	400	\$	3,400.00	14	560	\$	4,760.00	1,120	\$	9,520.00	0	0	\$	-	0	0	\$	-	0	0	\$	-
still enrolled, not complete	16	15	174	\$	1,479.00	348	\$	2,958.00	58	\$	493.00	26	\$	221.00	52	\$	442.00	0	16	\$	136.00	32	\$	272.00	0	0	\$	-	0	0	\$	-	0	0	\$	-
dropouts	4	4	22	\$	187.00	44	\$	374.00	0	\$	-	0	\$	-	0	\$	-	0	4	\$	34.00	8	\$	68.00	0	0	\$	-	0	0	\$	-	0	0	\$	-
Total	2191	45	1236	\$	10,506.00	2472	\$	21,012.00	3	149	\$	1,266.50	298	\$	2,533.00	6	226	\$	1,921.00	452	\$	3,842.00	14	580	\$	4,930.00	1160	\$	9,860.00							

WAGES					Hours				
TR	OE	LE	CILA		TR	OE	LE	CILA	
Anna Liza Raboza	10			\$	-	-	-	-	8
Cheryl Hays	10s	32.00		\$	499.20	281.61	33.95	51.49	7.25
Don Bowers	12q	18.00		\$	339.84	191.71	23.11	35.05	
Evie Mogler	12r	1.00		\$	23.05	13.00	1.57	2.38	
Gary Folkerts	6	19.00		\$	510.91	288.22	34.74	52.70	22,936
Jodi Fehr	17	-		\$	-	-	-	-	
Jenny Smith	10ot	6.00		\$	131.04	73.92	8.91	13.52	20
Kathy Kelch	10	47.75		\$	1,258.69	710.06	85.60	129.83	5,734
Leigh Wamsley	12q	-		\$	-	-	-	-	
Lori Brittain	1	13.00		\$	316.94	178.79	21.55	32.69	
Marcella Chapman	10	-		\$	-	-	-	-	
Mary Beth Garza	11	-		\$	-	-	-	-	
Randy Mogler	12r	53.00		\$	1,363.16	768.99	92.70	140.61	
Rob Mooney	12r	4.00		\$	84.80	47.84	5.77	8.75	
Sherrie Parnham	12r	2.00		\$	43.68	24.64	2.97	4.51	
Tina Leman	12m	15.00		\$	325.50	183.62	22.14	33.58	
Mark Baker	12q	11.00		\$	159.28	89.85	10.83	16.43	
Isaac Aberle	11	8.00		\$	153.92	86.83	10.47	15.88	
Gayle Fidler	10	-		\$	-	-	-	-	
Stephanie Barth	10a	2.00		\$	18.90	10.66	1.29	1.95	
Gayle Fidler	10	1,741.50		\$	45,905.94	25,886.73	3,121.86	4,735.16	
OE	10	1,135.25		\$	25,543.13	14,409.54	1,737.07	2,634.75	
Jodi Fehr	17			\$	-	-	-	-	
Evie Mogler	12r			\$	-	-	-	-	
LE				\$	-	-	-	-	
Rob Mooney	12r			\$	-	-	-	-	
CILA				\$	-	-	-	-	
Sherrie Parnham	12r			\$	-	-	-	-	
Leigh Wamsley	12q			\$	-	-	-	-	
43,256.04					5,214.52	7,909.28	20,298.14		
1,753.59					211.40	320.64	822.88		

Total trainer wages 3108.5 \$ 76,677.98 \$ 2,170.00 Give this number to Kathy Tanner for Training Billing for Next Year - Assumes 15% Video Classes and 25% Benefits

	TR	OE	LE	CILA
Drop-Outs	4	0	0	0
Number from this Facility				
Clinical Wages	\$ 374.00	\$ -	\$ -	\$ 68.00
Classroom Wages	\$ 187.00	\$ -	\$ -	\$ 34.00
In-House Trainer Wages	\$ 257.00	\$ -	\$ -	\$ 47.00
Completed				
Number from this Facility	26	3	5	14
Clinical Wages	\$ 10,319.00	\$ 1,267.00	\$ 1,921.00	\$ 4,896.00
Classroom Wages	\$ 20,638.00	\$ 298.00	\$ 3,842.00	\$ 9,792.00
In-House Trainer Wages	\$ 28,324.00	\$ 993.00	\$ 5,273.00	\$ 13,439.00

Supplies 4654.38

Schedule V

	Line	TR	OE	LE	CILA
Dietary	1	(179.00)	(22.00)	(33.00)	(84.00)
Maintenance	6	(288.00)	(35.00)	(53.00)	(135.00)
Nursing	10	(41,016.00)	(4,945.00)	(7,500.00)	(19,247.00)
Therapy	10a	(11.00)	(1.00)	(2.00)	(5.00)
OT/PT	10ot	(74.00)	(9.00)	(14.00)	(35.00)
Activities	11	(87.00)	(10.00)	(16.00)	(41.00)
RSD	12r	(854.00)	(103.00)	(156.00)	(401.00)
QMRP's	12q	(282.00)	(34.00)	(51.00)	(132.00)
MSSD	12m	(184.00)	(22.00)	(34.00)	(86.00)
Training Wages	13	43,256.00	5,215.00	7,909.00	20,298.00
Day Program	15	-	-	-	-
Administrator	17	-	-	-	-
OJT	12ojt	-	-	-	-
Speech	10s	(282.00)	(34.00)	(51.00)	(132.00)
Adjustment	12	1.00	-	1.00	-
		-	-	-	-

\$	17,680.00	240	\$	3,400.00	\$	9,520.00	
\$	2,958.00	58	\$	442.00	\$	272.00	
\$	374.00	0	\$	-	\$	68.00	
\$	8,840.00	\$	1,020.00	\$	1,700.00	\$	4,760.00
\$	1,479.00	\$	246.50	\$	221.00	\$	136.00
\$	187.00	\$	-	\$	-	\$	34.00

Apostolic Christian Timber Ridge -- 0016220

	Wages	Supplies	Other	Total	Reclass- ification	Total	Cost / Day Resident Days 26,040	Adjust- ments	Adjusted Total	Cost / Day Resident Days 26,040	% of Total Costs	% of Daily Rate	Staff Hours/ Day
A. General Services													
1 Dietary	272,563	16,454	4,890	293,907	3,182	297,089	\$11.41	-	297,089	\$11.41	4.8%	7.5%	0.78
2 Food Purchase	-	150,120	-	150,120	-	150,120	\$5.76	-	150,120	\$5.76	2.4%	3.8%	
3 Housekeeping	87,270	8,225	-	95,495	-	95,495	\$3.67	-	95,495	\$3.67	1.5%	2.4%	0.29
4 Laundry	142,334	12,930	-	155,264	110	155,374	\$5.97	-	155,374	\$5.97	2.5%	3.9%	0.33
5 Heat and Other Utilities	-	-	99,701	99,701	-	99,701	\$3.83	-	99,701	\$3.83	1.6%	2.5%	
6 Maintenance	61,370	15,368	46,860	123,598	72	123,670	\$4.75	(23,641)	100,029	\$3.84	1.6%	2.5%	0.13
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
8 TOTAL General Services	563,537	203,097	151,451	918,085	3,364	921,449	\$35.39	(23,641)	897,808	\$34.48	14.4%	22.7%	1.52
B. Health Care and Programs													
9 Medical Director	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
10 Nursing and Medical Records	1,054,541	164,235	13,585	1,232,361	(41,016)	1,191,345	\$45.75	(11,600)	1,179,745	\$45.31	18.9%	29.9%	1.35
10a Therapy	1,384,862	5,548	274,202	1,664,612	(8,542)	1,656,070	\$63.60	-	1,656,070	\$63.60	26.5%	42.0%	4.17
11 Activities	244,509	4,656	-	249,165	87	249,252	\$9.57	-	249,252	\$9.57	4.0%	6.3%	0.71
12 Social Services	244,388	703	12,071	257,162	(697)	256,465	\$9.85	-	256,465	\$9.85	4.1%	6.5%	0.36
13 CNA Training	-	4,654	-	4,654	43,256	47,910	\$1.84	-	47,910	\$1.84	0.8%	1.2%	0.11
14 Program Transportation	-	-	60,380	60,380	-	60,380	\$2.32	(15,747)	44,633	\$1.71	0.7%	1.1%	
15 Other (specify):*	87,214	1,077	-	88,291	-	88,291	\$3.39	-	88,291	\$3.39	1.4%	2.2%	
16 TOTAL Health Care and Programs	3,015,514	180,873	360,238	3,556,625	(6,912)	3,549,713	\$136.32	(27,347)	3,522,366	\$135.27	56.4%	89.2%	6.70
C. General Administration													
17 Administrative	182,105	-	-	182,105	-	182,105	\$6.99	-	182,105	\$6.99	2.9%	4.6%	0.13
18 Directors Fees	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
19 Professional Services	-	-	66,385	66,385	-	66,385	\$2.55	-	66,385	\$2.55	1.1%	1.7%	
20 Dues, Fees, Subscriptions & Promotion	-	-	12,032	12,032	-	12,032	\$0.46	(3,545)	8,487	\$0.33	0.1%	0.2%	
21 Clerical & General Office Expenses	159,290	20,720	18,306	198,316	354	198,670	\$7.63	-	198,670	\$7.63	3.2%	5.0%	0.32
22 Employee Benefits & Payroll Taxes	-	-	871,997	871,997	8,225	880,222	\$33.80	(19,398)	860,824	\$33.06	13.8%	21.8%	
23 Inservice Training & Education	-	-	5,523	5,523	-	5,523	\$0.21	-	5,523	\$0.21	0.1%	0.1%	
24 Travel and Seminar	-	-	3,572	3,572	-	3,572	\$0.14	(1,954)	1,618	\$0.06	0.0%	0.0%	
25 Other Admin. Staff Transportation	-	-	1,995	1,995	-	1,995	\$0.08	(1,197)	798	\$0.03	0.0%	0.0%	
26 Insurance-Prop.Liab.Malpractice	-	-	44,262	44,262	-	44,262	\$1.70	(9,150)	35,112	\$1.35	0.6%	0.9%	
27 Other (specify):*	-	-	10,029	10,029	(11,636)	(1,607)	(\$0.06)	(556)	(2,163)	(\$0.08)	0.0%	-0.1%	
28 TOTAL General Administration	341,395	20,720	1,034,101	1,396,216	(3,057)	1,393,159	\$53.50	(35,800)	1,357,359	\$52.13	21.7%	34.4%	0.45
TOTAL Operating Expense	3,920,446	404,690	1,545,790	5,870,926	(6,605)	5,864,321	\$225.20	(86,788)	5,777,533	\$221.87	92.4%	146.4%	8.67
D. Ownership													
30 Depreciation	-	-	239,014	239,014	-	239,014	\$9.18	(27,508)	211,506	\$8.12	3.4%	5.4%	
31 Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
32 Interest	-	-	-	-	21,494	21,494	\$0.83	-	21,494	\$0.83	0.3%	0.5%	
33 Real Estate Taxes	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
34 Rent-Facility & Grounds	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
35 Rent-Equipment & Vehicles	-	-	3,182	3,182	-	3,182	\$0.12	-	3,182	\$0.12	0.1%	0.1%	
36 Other (specify):*	-	-	96,861	96,861	(21,494)	75,367	\$2.89	(75,367)	-	\$0.00	0.0%	0.0%	
37 TOTAL Ownership	-	-	339,057	339,057	-	339,057	\$13.02	(102,875)	236,182	\$9.07	3.8%	6.0%	-
Ancillary Expense													
E. Special Cost Centers													
38 Medically Necessary Transportation	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
39 Ancillary Service Centers	-	-	-	-	6,605	6,605	\$0.25	-	6,605	\$0.25	0.1%	0.2%	
40 Barber and Beauty Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
41 Coffee and Gift Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	
42 Provider Participation Fee	-	-	226,007	226,007	-	226,007	\$8.68	-	226,007	\$8.68	3.6%	5.7%	
43 Other (specify):*	-	-	4,207	4,207	-	4,207	\$0.16	-	4,207	\$0.16	0.1%	0.1%	
44 TOTAL Special Cost Centers	-	-	230,214	230,214	6,605	236,819	\$9.09	-	236,819	\$9.09	3.8%	6.0%	-
45 GRAND TOTAL	3,920,446	404,690	2,115,061	6,440,197	-	6,440,197	\$247.32	(189,663)	6,250,534	\$240.04	100.0%	158.4%	8.67
Current Reimbursement Rate							\$151.58						
Gain/(Loss) Per Resident / Day							(95.74)						
							-63.2%						

Acct