

		FOR BHF USE					

LL1

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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: Apos Christian Timber Ridge

Address: 2125 Veterans Road Morton 61550

County: Tazewell

Telephone Number: 309.266.9781 Fax # 309.266.9468

HFS ID Number:

Date of Initial License for Current Owners: 10/1/1971

Type of Ownership:

x

VOLUNTARY, NON-PROFIT

x

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 07/01/2019 to 06/30/2020 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)

(Type or Print Name) Darrell Stoller

(Title) Administrator

Paid Preparer

(Signed)

(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 Apos Christian Timber Ridge

0016220 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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 _____

D. How many bed reserve days during this year were paid by the Department?
216 (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)

N/A

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 10/1/71

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

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 06/30/2020 Fiscal Year: 06/30/2020
* All facilities other than governmental must report on the accrual basis.

	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		Intermediate (ICF)			3
4	<u>74</u>	Intermediate/DD	<u>74</u>	<u>27,084</u>	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>74</u>	TOTALS	<u>74</u>	<u>27,084</u>	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					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	<u>25,658</u>			<u>25,658</u>	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>25,658</u>			<u>25,658</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 94.73%

STATE OF ILLINOIS

Page 3

Facility Name & ID Number

Apos Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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	
	A. General Services											
1	Dietary	342,414	24,482	6,427	373,323	0	373,323	0	373,323			1
2	Food Purchase		219,442		219,442	0	219,442	0	219,442			2
3	Housekeeping	196,935	35,110	0	232,045	0	232,045	0	232,045			3
4	Laundry	55,739	14,853	0	70,592	0	70,592	0	70,592			4
5	Heat and Other Utilities			78,136	78,136	0	78,136	0	78,136			5
6	Maintenance	104,756	38,384	63,769	206,909	0	206,909	(13,187)	193,722			6
7	Other (specify):*	0	0	0	0	0	0	0	0			7
8	TOTAL General Services	699,844	332,271	148,332	1,180,447	0	1,180,447	(13,187)	1,167,260			8
	B. Health Care and Programs											
9	Medical Director	0	0	0	0	0	0	0	0			9
10	Nursing and Medical Records	3,041,880	329,024	70,290	3,441,194	(60,666)	3,380,528	(9,972)	3,370,556			10
10a	Therapy	189,375	5,158	2,525	197,058	0	197,058	0	197,058			10a
11	Activities	287,355	4,951	0	292,306	0	292,306	0	292,306			11
12	Social Services	251,818	9,396	23,587	284,801	0	284,801	0	284,801			12
13	CNA Training	70,432	6,393	0	76,825	60,666	137,491	0	137,491			13
14	Program Transportation	0	0	44,119	44,119	0	44,119	19,980	64,099			14
15	Other (specify):*	149,968	1,248	144,246	295,462	0	295,462	0	295,462			15
16	TOTAL Health Care and Programs	3,990,828	356,170	284,767	4,631,765	0	4,631,765	10,008	4,641,773			16
	C. General Administration											
17	Administrative	103,795	0	0	103,795	0	103,795	0	103,795			17
18	Directors Fees			0	0	0	0	0	0			18
19	Professional Services			77,761	77,761	0	77,761	0	77,761			19
20	Dues, Fees, Subscriptions & Promotions			30,345	30,345	0	30,345	(10,193)	20,152			20
21	Clerical & General Office Expenses	311,896	18,592	95,575	426,063	0	426,063	0	426,063			21
22	Employee Benefits & Payroll Taxes			1,048,253	1,048,253	0	1,048,253	(30,786)	1,017,467			22
23	Inservice Training & Education			3,378	3,378	0	3,378	0	3,378			23
24	Travel and Seminar			2,299	2,299	0	2,299	(4,163)	(1,864)			24
25	Other Admin. Staff Transportation		0	2,029	2,029	0	2,029	0	2,029			25
26	Insurance-Prop.Liab.Malpractice			51,378	51,378	0	51,378	0	51,378			26
27	Other (specify):*			13,294	13,294	(2,565)	10,729	(3,893)	6,836			27
28	TOTAL General Administration	415,691	18,592	1,324,312	1,758,595	(2,565)	1,756,030	(49,035)	1,706,995			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,106,363	707,033	1,757,411	7,570,807	(2,565)	7,568,242	(52,214)	7,516,028			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 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	
	D. Ownership											
30	Depreciation			272,116	272,116	0	272,116	(46,417)	225,699			30
31	Amortization of Pre-Op. & Org.			0	0	0	0	0	0			31
32	Interest			0	0	10,193	10,193	(10,193)	0			32
33	Real Estate Taxes			0	0	0	0	0	0			33
34	Rent-Facility & Grounds			0	0	0	0	0	0			34
35	Rent-Equipment & Vehicles			5,769	5,769	0	5,769	0	5,769			35
36	Other (specify):*			210,263	210,263	(10,193)	200,070	(4,800)	195,270			36
37	TOTAL Ownership			488,148	488,148	0	488,148	(61,410)	426,738			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0			38
39	Ancillary Service Centers	0	0	0	0	2,565	2,565	0	2,565			39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0			40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0			41
42	Provider Participation Fee	0	0	439,596	439,596	0	439,596	0	439,596			42
43	Other (specify):*	0	0	1,617	1,617	0	1,617	0	1,617			43
44	TOTAL Special Cost Centers	0	0	441,213	441,213	2,565	443,778	0	443,778			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	5,106,363	707,033	2,686,772	8,500,168	0	8,500,168	(113,624)	8,386,544			45

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

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	\$ (13,187)	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	(4,800)	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	(3,893)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	0	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	(10,193)	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				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (32,073)		\$ 0	30

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

		1 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)	\$ 0		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (32,073)		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

BHF USE ONLY							
48		49		50		51	

ID#0016220

Report Period Beginning:07/01/2019

Ending:06/30/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset day training transportation income	\$ (9,972)	10	1
2	Offset day training transportation income	19,980	14	2
3	Out-of-state Travel (Administrative Staff)	(1,864)	24	3
4	Depreciation of non-care vehicles	(46,417)	30	4
5	Offset medically necessary transportation income		38	5
6	Benefits allocated to day programming	(30,786)	22	6
7	Out-of-state Travel (Board of Directors)	(2,299)	24	7
8	Interest Expense	(10,193)	32	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	(81,551)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
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	(13,187)	0	0	0	0	0	0	0	0	0	0	(13,187)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(13,187)	0	0	0	0	0	0	0	0	0	0	(13,187)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(9,972)	0	0	0	0	0	0	0	0	0	0	(9,972)	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	19,980	0	0	0	0	0	0	0	0	0	0	19,980	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Program	10,008	0	0	0	0	0	0	0	0	0	0	10,008	16
	C. General Administration													
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	(10,193)	0	0	0	0	0	0	0	0	0	0	(10,193)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(30,786)	0	0	0	0	0	0	0	0	0	0	(30,786)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,163)	0	0	0	0	0	0	0	0	0	0	(4,163)	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(3,893)	0	0	0	0	0	0	0	0	0	0	(3,893)	27
28	TOTAL General Administration	(49,035)	0	0	0	0	0	0	0	0	0	0	(49,035)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(52,214)	0	0	0	0	0	0	0	0	0	0	(52,214)	29

Summary B

06/30/2020

[illegible]

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	Blair Metzger	BOD						1
2	Ben Knochel	BOD						2
3	Paul Kelson	BOD						3
4	Matt Zimmerman	BOD						4
5	Bryan Stoller	BOD						5
6	Kathy Woodruff	BOD						6
7	Ed Leman	BOD						7
8	Royce Scheiler	BOD						8
9	Kent Schmidgall	BOD						9
10	Wendy Sauder	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

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	Blair Metzger	Vice President	Director	0.00	405	0.5		Travel	\$ 1,064	line24 col 3	1
2	Ben Knochel	Director	Director	0.00	0	0.5			0		2
3	Paul Kelson	President	Director	0.00	0	0.5			0		3
4	Matt Zimmerman	Director	Director	0.00	0	0.5			0		4
5	Bryan Stoller	Director	Director	0.00	0	0.5			0		5
6	Kathy Woodruff	Director	Director	0.00	309	0.5		Travel	812	line24 col 3	6
7	Ed Leman	Director	Director	0.00	0	0.5			0		7
8	Royce Scheiler	Director	Director	0.00	0	0.5			0		8
9	Kent Schmidgall	Treasurer	Director	0.00	161	0.5		Travel	423	line24 col 3	9
10	Wendy Sauder	Secretary	Director	0.00	0	0.5			0		10
11											11
12											12
13								TOTAL	\$ 2,299		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 Apos Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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 (LAL)		x	Timing of State Payments and C	Interest	10/2008	4,667,000	0	None	2.1558	10,193	6							
7												7							
8												8							
9	TOTAL Facility Related							\$ 4,667,000	\$ 0			\$ 10,193	9						
	B. Non-Facility Related*																		
10												10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related							\$ 0	\$ 0			\$ 0	14						
15	TOTALS (line 9+line14)							\$ 4,667,000	\$ 0			\$ 10,193	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

Facility Name & ID Number Apostolic Christian Timber Ridge

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 2019 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).			\$	0	3
4. Real Estate Tax accrual used for 2020 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.			\$	0	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2015		8	
		2016		9	
		2017		10	
		2018		11	
		2019		12	
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2019	\$	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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	Apos Christian Timber Ridge	COUNTY	Tazewell
---------------	-----------------------------	--------	----------

FACILITY IDPH LICENSE NUMBER 0016220

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 0.00	\$ 0.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

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

C. Tax Bills

Attach copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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

Brick

Frame

Fireproof Constructio

Number of Stories

1

C. Does the Operating Entity?

X

(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?

X

(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).

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

YES

X

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	LTC Facility	821,980	1971	\$ 33,227	1
2					2
3	TOTALS	821,980		\$ 33,227	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	37			1972	\$ 647,557	\$ 0	40	\$ 0	\$	647,557	4
5	37			1977	1,006,746	0	40	0		1,006,746	5
6											6
7											7
8											8
	Improvement Type**										
9	3--Original Storage Building			1974	8,047	0	40	0		8,047	9
10	4--Second Floor Storage			1975	281	0	40	0		281	10
11	5--Balcony Storage			1976	289	0	40	0		289	11
12	6--Tub & Water Heater			1976	448	0	40	0		448	12
13	19--New Addition Phase 2			1979	47,854	0	40	0		47,854	13
14	7--Additional Storage Building Phase 1			1981	4,660	117	40	117		4,602	14
15	1194--Timber Ridge Front Driveway Drawings			2016	3,100	124	25	124		496	15
16	8--Additional Storage Building Phase 2			1982	21,495	537	40	537		20,690	16
17	22--Front Entrance			1982	8,046	201	40	201		7,813	17
18	9--Electrical Upgrade			1983	126	3	40	3		118	18
19	1204--Drive and Parking lot			2017	486,791	16,226	30	16,226		64,905	19
20	24--Courtyard Foyer			1984	6,477	162	40	162		5,971	20
21	10--Garage Extension			1985	842	21	40	21		757	21
22	25--Nursing Foyer			1985	24,285	607	40	607		21,791	22
23	26--Upkeep (Windows,Furnace,Fixtures)			1986	9,877	247	40	247		8,619	23
24	27--North End & East Wing			1987	26,990	675	40	675		22,888	24
25	1--3 stall garage			1988	22,885	572	40	572		18,593	25
26	28--1988 Additions			1988	27,441	686	40	686		22,595	26
27	29--1989 Additions			1989	48,259	1,206	40	1,206		38,550	27
28	30--1990 Additions			1990	60,923	1,523	40	1,523		47,166	28
29	31--1991 Additions			1991	11,832	296	40	296		8,869	29
30	32--1992 Additions			1992	14,999	375	40	375		10,873	30
31	33--1994 Additions			1994	31,810	795	40	795		21,494	31
32	34--1995 Additions			1995	32,834	821	40	821		21,378	32
33	35--1996 Additions			1996	6,371	159	40	159		3,992	33
34	36--1997 Additions			1997	23,216	580	40	580		13,973	34
35	2--Garage Door for Van			1998	667	0	15	0		667	35
36	37--1998 Additions			1998	6,263	157	40	157		3,615	36

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

See Page 12A, Line 70 for total

**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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	38--1999 Additions	1998	\$ 6,263	\$ 157	40	\$ 157	\$	\$ 3,615	37
38	39--Air Conditioner	1999	17,738	443	40	443		9,802	38
39	40--Heat Pump	2000	1,882	47	40	47		965	39
40	41--Automatic Rear Door	2000	3,100	78	40	78		1,589	40
41	42--Power Panels/Generator	2000	1,773	44	40	44		909	41
42	43--Office Window to Lobby	2000	14,000	350	40	350		7,175	42
43	1265--West (rear) Concrete Driveway	2000	1,057	26	40	26		541	43
44	45--Dining Room Remodeling	2018	490,234	24,512	20	24,512		73,535	44
45	46--Fire Alarm Relay	2000	10,565	264	40	264		5,415	45
46	47--Remodel Bathrooms	2000	2,400	60	40	60		1,230	46
47	48--Water Coolers at both ends	2000	22,147	554	40	554		11,350	47
48	1214--Lobby Offices Remodeling (Carpet, paint wall-paper, and c	2000	2,701	68	40	68		1,385	48
49	471--Garage Lights	2017	40,524	2,702	15	2,702		9,412	49
50	472--OT/PT Decorating	2001	1,400	0	15	0		1,400	50
51	473--Slab Jacking	2001	1,111	0	15	0		1,111	51
52	474--Roof Replacement	2001	1,312	0	15	0		1,312	52
53	475--Roof Replacement	2001	21,380	0	15	0		21,380	53
54	1270a--Courtyard Awnings	2001	16,779	0	15	0		16,779	54
55	477--Dining Room Remodeling	2019	28,479	1,899	15	1,899		3,797	55
56	478--Additional QMRP office (by activities)	2001	3,308	0	15	0		3,308	56
57	479--Pipe Insulation	2001	2,393	0	15	0		2,393	57
58	480--North Resident Renovation	2001	2,613	0	15	0		2,613	58
59	481--Activity Room Remodeling	2001	4,632	0	15	0		4,632	59
60	482--Sourth Whirlpool Room	2001	1,903	0	15	0		1,903	60
61	483--Hand Rails	2001	2,676	0	15	0		2,676	61
62	484--South Living Remodeling	2001	2,844	0	15	0		2,844	62
63	537--Garage Door	2001	5,107	0	15	0		5,107	63
64	538--Key pad entry for south end	2002	594	0	15	0		594	64
65	540--Water heater plumbing	2002	2,500	0	15	0		2,500	65
66	541--Water heaters	2002	706	0	15	0		706	66
67	1224--Front office - Redecorate	2002	8,482	0	15	0		8,482	67
68	545--Air conditioner - south living room	2017	220	15	15	15		59	68
69	1280a--Training Room Lighting	2002	3,196	0	15	0		3,196	69
70	TOTAL (lines 4 thru 69)		\$ 3,317,430	\$ 57,309		\$ 57,309	\$ 0	\$ 2,295,352	70

**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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,628,682	\$ 73,802		\$ 73,802	\$	\$ 2,420,315	1
2	297--Asphalt South Drive	1998	39,261	0	20	0		39,261	2
3	1168--Soiled Util,Housekpg,Dr Exam rms floorcover	2015	3,226	215	15	215		1,290	3
4	691--Picnic area landscaping	2006	1,660	111	15	111		1,605	4
5	511--Blacktop Ramp at Rear Entrance	2001	770	0	10	0		770	5
6	512--Landscape Drive Entrance	2001	1,447	0	15	0		1,447	6
7	513--Landscape around Timber Ridge	2001	1,230	0	15	0		1,230	7
8	564--Sidewalk/entry apron	2002	11,816	0	15	0		11,816	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	0	15	0		3,344	9
10	648--Garage Door Opener	2005	720	24	15	24		720	10
11	649--Canopy Lighting	2005	788	26	15	26		788	11
12	650--MPR Remodel	2005	14,256	475	15	475		14,256	12
13	651--North Living Room Floor	2005	4,649	155	15	155		4,649	13
14	652--North Snack Room Remodeling	2005	1,452	48	15	48		1,452	14
15	653--Office Remodeling	2005	1,447	48	15	48		1,447	15
16	654--South Snack Room Refrigerator	2005	469	0	7	0		469	16
17	655--South Snack Room Remodeling	2005	9,127	304	15	304		9,127	17
18	656--Speech Room Floor	2005	641	21	15	21		641	18
19	1281--Wardrobes for North End Bedrooms	2019	140,688	9,379	15	9,379		18,758	19
20	681--Concrete to Picnic Area	2005	9,858	329	15	329		9,858	20
21	682--Concrete Pad for Dumpster	2005	806	0	15	0		806	21
22	692--Concrete leveling	2006	1,170	78	15	78		1,131	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		1,046	23
24	695--Cabinets and Countertops	2006	680	45	15	45		658	24
25	767--Concrete	2006	18,800	1,253	15	1,253		18,173	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		3,137	26
27	770--Concrete	2006	920	61	15	61		889	27
28	716--Bathroom remodel - 500 wing (south)	2006	13,305	887	15	887		12,862	28
29	721--Laundry room remodel	2006	5,261	351	15	351		5,086	29
30	724--Door locks-South End	2006	687	46	15	46		664	30
31	735--North sick room	2006	3,557	237	15	237		3,438	31
32	740--Kitchen piping	2006	875	58	15	58		846	32
33	755--Kami's office	2006	287	19	15	19		277	33
34	TOTAL (lines 1 thru 33)		\$ 3,926,206	\$ 88,260		\$ 88,260	\$ 0	\$ 2,592,256	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,926,206	\$ 88,260		\$ 88,260	\$	\$ 2,592,256	1
2	697--Iron Fence for Rear Courtyard	2006	4,088	273	15	273		3,952	2
3	759--New driveway at Bus Garage	2006	4,617	0	15	0		4,617	3
4	762--North Courtyard Landscaping	2006	910	61	15	61		879	4
5	943--Roof Project	2010	18,642	1,243	15	1,243		13,671	5
6	801--Garage Doors - 4	2007	5,000	113	15	113		1,471	6
7	804--Bus Garage Renovations	2007	6,500	433	15	433		5,850	7
8	791--North Snack Room Remodeling	2007	5,476	365	15	365		4,929	8
9	796--Office Moves	2007	2,556	170	15	170		2,301	9
10	809--PT Outlet	2007	658	44	15	44		592	10
11	811--Floor and Cabinets	2007	22,292	1,486	15	1,486		20,063	11
12	814--North Treatment Room - Plumbing	2007	1,825	122	15	122		1,643	12
13	821--Office Move	2007	11,808	787	15	787		10,628	13
14	826--Damper - Heat and Air Conditioning	2007	61	4	15	4		55	14
15	831--Donated - New Concrete Sidewalk	2007	1,385	92	15	92		1,247	15
16	832--Landscaping - Donations	2007	600	40	15	40		540	16
17	1186--Concrete area in front of bus garage	2016	7,080	0	15	0		7,080	17
18	836--Contributions - Landscaping - Time and Labor	2007	2,010	134	15	134		1,809	18
19	837--Contributions - Labor for N. Treatment Room	2007	39	3	15	3		35	19
20	786--Courtyard Landscaping	2007	9,283	619	15	619		8,355	20
21	790--Front Courtyard - Sidewalk	2007	1,625	0	15	0		1,625	21
22	1161--TR MPR Ceiling	2015	5,539	369	15	369		2,216	22
23	841--OT/PT Remodeling	2008	8,992	599	15	599		7,793	23
24	842--MPR Courtyard Door	2008	11,354	757	15	757		9,840	24
25	843--TR roof	2008	25,075	1,672	15	1,672		21,732	25
26	844--North Med Room remodeling	2008	2,613	174	15	174		2,265	26
27	845--Hallway remodeling	2008	2,233	149	15	149		1,935	27
28	846--South living room redecoration	2008	1,767	118	15	118		1,531	28
29	872--200 Wing Roof	2009	33,690	2,246	15	2,246		26,952	29
30	873--Air Conditioner (Roof Top)	2009	3,962	0	7	0		3,962	30
31	1216--New outlets for resident rooms	2017	5,341	356	15	356		1,424	31
32	1229--Window Treatment - Solar	2017	9,648	965	10	965		3,859	32
33	945--Heat Tape Material	2010	2,400	0	7	0		2,400	33
34	TOTAL (lines 1 thru 33)		\$ 4,145,275	\$ 101,654		\$ 101,654	\$ 0	\$ 2,769,507	34

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

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	Totals from Page 12D, Carried Forward		\$ 4,145,275	\$ 101,654		\$ 101,654	\$	\$ 2,769,507	1
2	875--Hallway remodeling	2009	47,652	3,177	15	3,177		38,122	2
3	876--Laundry Water Heater	2009	4,895	0	7	0		4,895	3
4	877--Lighting Project	2009	24,448	0	7	0		24,448	4
5	878--MPR Windows	2009	7,632	509	15	509		6,106	5
6	879--North Med Room remodeling	2009	1,237	82	15	82		989	6
7	881--Sprinkler Main Valve Replacement	2009	6,750	337	20	337		4,050	7
8	1230--TR - LS Building Products- New Roof	2017	5,550	222	25	222		888	8
9	12--1972 Additions	1972	157	0	40	0		157	9
10	13--1973 Additions	1973	1,051	0	40	0		1,051	10
11	14--1973 Additions	1973	1,326	0	40	0		1,326	11
12	964--Kitchen/Laundry Area Roof Replacement	2010	13,742	916	15	916		10,077	12
13	976--500 Wing Roof Replacement	2011	15,095	1,006	15	1,006		10,063	13
14	982--Kitchen Roof	2011	13,742	916	15	916		9,161	14
15	985--Roof repairs with HVAC units	2011	2,478	165	15	165		1,652	15
16	987--100 Wing Roof Replacement	2011	14,540	969	15	969		9,693	16
17	990--North end Rooftop HVAC units	2011	34,170	2,278	15	2,278		22,780	17
18	880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	1,467	15	1,467		16,133	18
19	1003--400 and 600 Wings Roof	2012	33,795	845	40	845		7,604	19
20	1004--Tempstar condenser	2012	2,500	167	15	167		1,500	20
21	1016--MPR - Offices	2013	5,578	372	15	372		2,975	21
22	1018--Floor Covering (food prep, hall, storage)	2013	4,563	0	7	0		4,563	22
23	1021--Rheem furnace and a/c	2013	6,964	0	15	0		6,964	23
24	1022--Rheem Furnace and Gas Piping	2014	8,747	0	15	0		8,747	24
25	714--Bathroom remodeling 400 wing(South)	2006	9,659	644	15	644		9,337	25
26	1087--IT Wiring for office changes	2014	2,729	273	10	273		1,910	26
27	1096--Landscaping - Brick Edging	2014	11,107	740	15	740		5,183	27
28	1097--Main Hallway Flooring	2014	30,000	2,000	15	2,000		14,000	28
29	1104--MPR Offices	2014	5,850	195	30	195		1,365	29
30	1109--Roof for MPR	2014	13,349	667	20	667		4,672	30
31	1110--Roof for MPR - Rerun gas lines	2014	2,285	152	15	152		1,066	31
32	1237--TR - Kaiser Electrical - Interior LED Lighting Upgrade	2017	88,050	5,870	15	5,870		23,480	32
33	1119--Nurse Stations - Design, Cabinets, Installed	2015	46,816	3,121	15	3,121		18,726	33
34	TOTAL (lines 1 thru 33)		\$ 4,633,732	\$ 128,744		\$ 128,744	\$ 0	\$ 3,043,190	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 4,633,732	\$ 128,744		\$ 128,744	\$	\$ 3,043,190	1
2	1120--Stainless Steel Door Plates	2015	5,720	381	15	381		2,288	2
3	1121--TR Main Hallways & 18 TR Resident Rooms	2015	42,898	2,860	15	2,860		17,159	3
4	1152--Ceiling tiles--replacement	2015	2,819	188	15	188		1,128	4
5	1154--RTU System-Roof Top Unit w/Economizer	2015	8,024	535	15	535		3,210	5
6	1158--TR Handrails	2015	9,451	630	15	630		3,780	6
7	1284b--Roof replacement from hail damage	2019	71,358	4,757	15	4,757		9,514	7
8	1287--Replace all Resident Room Outlets with Hospital Grade	2019	39,540	2,636	15	2,636		5,272	8
9	1291--Steam Table and Hot Food Serving Line	2019	9,083	606	15	606		1,211	9
10	1294--Laundry Furnace / AC	2019	5,883	392	15	392		784	10
11	1299--South Wing Furnace / AC	2019	11,913	794	15	794		1,588	11
12	1301--South Med Room Door Widening Project	2019	2,921	195	15	195		389	12
13	1302--Replace Exterior Lighting to LED	2019	7,026	468	15	468		937	13
14	1305--South Relaxation Room w/ Electric Doors	2019	17,046	1,136	15	1,136		2,273	14
15	1306--Nursing Offices Furnace / AC	2019	5,540	369	15	369		739	15
16	1309--Generator Exhaust Fabrication and Install	2018	2,777	185	15	185		370	16
17	1318--Nurse Station Doors	2019	4,085	408	10	408		817	17
18	1265B--Driveway - Replacement (Reseed lawn)	2019	2,693	385	7	385		769	18
19	1270--Courtyard Awnings	2018	40,921	2,728	15	2,728		5,456	19
20	1277--North Bathrooms (Add 8 showers and ADA stools)	2018	154,619	10,308	15	10,308		20,616	20
21	1333--HVAC For 600 Hall (See #1356)	2020	1,200	40	15	40		40	21
22	1342--Door Keypad and Lock system	2020	2,508	84	15	84		84	22
23	1343--Replace & Widen Central Supply Exterior Door	2020	3,316	111	15	111		111	23
24	1348--Caulk TR Driveway	2020	5,100	170	15	170		170	24
25	1352--Electrical work for the canopies	2020	8,240	275	15	275		275	25
26	1355--Install Rexcourt Flooring in Room #506	2020	2,760	92	15	92		92	26
27	1356--South End HVAC System with Individual Controls	2020	180,304	5,589	13	5,589		5,589	27
28	1358--Patient Ceiling Lift System	2020	6,985	499	7	499		499	28
29	1359--Patient Ceiling Lift System (MPR) 3 motors and Hand Cont	2020	12,505	893	7	893		893	29
30	--								30
31	--								31
32	--								32
33	--								33
34	TOTAL (lines 1 thru 33)		\$ 5,300,967	\$ 166,458		\$ 166,458	\$ 0	\$ 3,129,243	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	\$566,457	\$55,218	\$55,218	\$0	11	\$271,301	71
72	Current Year Purchases	19,445	1,166	1,166	0	11	1,166	72
73	Fully Depreciated Assets	780,748	2,880	2,880	0	9	780,748	73
74	Disposed Assets	106,981	0	0	0	8	106,981	74
75	TOTALS	\$1,473,631	\$59,264	\$59,264	\$0		\$1,160,196	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				\$	\$	\$	0		\$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$0	\$0	\$0	0		\$0	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)	\$6,807,825	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$225,722	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$225,722	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,289,439	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	Fully depreciated vehicles	\$165,509	\$1,925	\$165,509	86
87	Capitalized repairs	21,674	3,430	11,228	87
88	Vehicle Equipment	59,680	4,218	21,885	88
89	Vehicles	342,979	36,844	110,919	89
90	Disposed Assets	165,173	0	165,173	90
91	TOTALS	\$755,015	\$46,417	\$474,714	91

G. Construction-in-Progress

	Description	Cost	
92	--	\$0	92
93	--	0	93
94			94
95		\$	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:
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: \$5,769
- Description: C-Pap Machines

(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	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.	/2021	\$
13.	/2022	\$
14.	/2023	\$

* 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?	<input checked="" type="checkbox"/> YES	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
	<input type="checkbox"/> NO	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER CNA <u>80</u>
		HOURS PER CNA <u>40</u>	

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		12		3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies	603	3,498		4,101
3	Classroom Wages (a)	1,700	9,860		11,560
4	Clinical Wages (b)	850	19,720		20,570
5	In-House Trainer Wages (c)	1,605	37,234		38,839
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 4,758	\$ 70,312	\$ 0	\$ 75,070
10	SUM OF line 9, col. 1 and 2 (e)	\$ 75,070			

- (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.

\$19,431

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	29
2. From other facilities (f)	19
DROP-OUTS	
1. From this facility	5
2. From other facilities (f)	4
TOTAL TRAINED	57

- (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.

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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	
11	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.

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Apos Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2019Ending: 06/30/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2020

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 727,079	\$ 729,229	1
2	Cash-Patient Deposits	0	0	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	966,182	1,992,530	3
4	Supply Inventory (priced at <u>24,035</u>)	24,035	25,002	4
5	Short-Term Investments	12,478,409	12,478,409	5
6	Prepaid Insurance	752,991	771,576	6
7	Other Prepaid Expenses	30,475	31,404	7
8	Accounts Receivable (owners or related parties)	0	0	8
9	Other(specify): <u>A/R Requests</u>	1,416,621	1,416,621	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 16,395,792	\$ 17,444,771	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0	0	11
12	Long-Term Investments	0	0	12
13	Land	33,227	575,663	13
14	Buildings, at Historical Cost	3,987,097	9,857,891	14
15	Leasehold Improvements, at Historical Cost	1,185,278	1,456,507	15
16	Equipment, at Historical Cost	1,977,857	3,127,316	16
17	Accumulated Depreciation (book methods)	(4,356,801)	(7,528,023)	17
18	Deferred Charges	0	0	18
19	Organization & Pre-Operating Costs	0	46,121	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0	(46,121)	20
21	Restricted Funds	13,370,107	13,370,107	21
22	Other Long-Term Assets (specify):	131,626	131,626	22
23	Other(specify): <u>Inter-Company Assets/Liab</u>	14,232,141	14,232,141	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 30,560,532	\$ 35,223,228	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 46,956,324	\$ 52,667,999	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 355,691	\$ 2,650,358	26
27	Officer's Accounts Payable	0	0	27
28	Accounts Payable-Patient Deposits	0	0	28
29	Short-Term Notes Payable	0	0	29
30	Accrued Salaries Payable	553,090	946,768	30
31	Accrued Taxes Payable (excluding real estate taxes)	0	1,967	31
32	Accrued Real Estate Taxes(Sch.IX-B)	0	0	32
33	Accrued Interest Payable	0	0	33
34	Deferred Compensation	254,430	428,613	34
35	Federal and State Income Taxes	0	0	35
	Other Current Liabilities(specify):			
36		0	0	36
37		0	0	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,163,211	\$ 4,027,706	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	0	0	39
40	Mortgage Payable	0	0	40
41	Bonds Payable	0	0	41
42	Deferred Compensation	0	0	42
	Other Long-Term Liabilities(specify):			
43	<u>Inter-Company Assets/Liab</u>	0	(4,027,706)	43
44	<u>Rounding / Other</u>	1	18,309,128	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1	\$ 14,281,422	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,163,212	\$ 18,309,128	46
47	TOTAL EQUITY (page 18, line 24)	\$ 45,793,112	\$ 34,358,871	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 46,956,324	\$ 52,667,999	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 41,147,827	1
2	Restatements (describe):	0	2
3		0	3
4		0	4
5		0	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 41,147,827	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	4,645,285	7
8	Aquisitions of Pooled Companies	0	8
9	Proceeds from Sale of Stock	0	9
10	Stock Options Exercised	0	10
11	Contributions and Grants	0	11
12	Expenditures for Specific Purposes	0	12
13	Dividends Paid or Other Distributions to Owners	(0)	13
14	Donated Property, Plant, and Equipment	0	14
15	Other (describe)	0	15
16	Other (describe)	0	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 4,645,285	17
	B. Transfers (Itemize):		
18		0	18
19		0	19
20		0	20
21		0	21
22		0	22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 45,793,112	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apos Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2019Ending: 06/30/2020**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	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 8,340,044	1
2	Discounts and Allowances for all Levels	(0)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,340,044	3
	B. Ancillary Revenue		
4	Day Care	0	4
5	Other Care for Outpatients	0	5
6	Therapy	0	6
7	Oxygen	0	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 0	8
	C. Other Operating Revenue		
9	Payments for Education	0	9
10	Other Government Grants	49,596	10
11	CNA Training Reimbursements	49,090	11
12	Gift and Coffee Shop	0	12
13	Barber and Beauty Care	0	13
14	Non-Patient Meals	0	14
15	Telephone, Television and Radio	0	15
16	Rental of Facility Space	0	16
17	Sale of Drugs	0	17
18	Sale of Supplies to Non-Patients	0	18
19	Laboratory	0	19
20	Radiology and X-Ray	0	20
21	Other Medical Services	0	21
22	Laundry	0	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 98,686	23
	D. Non-Operating Revenue		
24	Contributions	3,928,754	24
25	Interest and Other Investment Income***	245,580	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,174,333	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)	0	27
28	Developmental Training Income	532,390	28
28a	Farm Income	0	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 532,390	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,145,453	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,180,447	31
32	Health Care	4,631,765	32
33	General Administration	1,758,595	33
	B. Capital Expense		
34	Ownership	402,837	34
	C. Ancillary Expense		
35	Special Cost Centers	1,617	35
36	Provider Participation Fee	439,596	36
	D. Other Expenses (specify):		
37	Loss on Sale/Retirement of Asset	85,311	37
38		0	38
39		0	39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,500,168	40
41	Income before Income Taxes (line 30 minus line 40)**	4,645,285	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 4,645,285	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) ICF DD Care	8,340,044	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,340,044	49

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

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

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

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

Facility Name & ID Number Apos Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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	1,807	2,077	\$ 92,277	\$ 44.43	1
2	Assistant Director of Nursing	2,013	2,304	92,594	40.19	2
3	Registered Nurses	20,513	22,872	723,680	31.64	3
4	Licensed Practical Nurses	9,262	10,477	308,412	29.44	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	2,190	2,501	63,887	25.54	9
10	Activity Assistants	16,648	18,140	266,756	14.71	10
11	Social Service Workers	1,645	1,799	33,314	18.52	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,757	1,968	37,044	18.82	13
14	Head Cook	10,612	12,365	172,319	13.94	14
15	Cook Helpers/Assistants	9,604	10,496	119,555	11.39	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	4,610	6,114	109,526	17.91	17
18	Housekeepers	11,897	13,412	172,641	12.87	18
19	Laundry	3,857	4,294	56,445	13.15	19
20	Administrator	1,922	2,132	103,795	48.68	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	6,483	8,387	322,209	38.42	22
23	Office Manager	758	1,009	28,316	28.06	23
24	Clerical	802	1,003	15,210	15.16	24
25	Vocational Instruction	3,106	3,351	73,640	21.98	25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	5,180	5,821	113,828	19.55	28
29	Resident Services Coordinator	1,700	1,818	36,010	19.81	29
30	Habilitation Aides (DD Homes)	94,685	110,578	1,727,163	15.62	30
31	Medical Records	1,913	2,161	45,579	21.09	31
32	Other Health Care(specify)	11,755	14,082	292,324	20.76	32
33	Other(specify) <u>Day Program</u>	5,446	6,241	99,839	16.00	33
34	TOTAL (lines 1 - 33)	230,165	265,402	\$ 5,106,363 *	\$ 19.24	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	105	\$ 6,427	1-3	35
36	Medical Director	0	0	9-3	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	Flat Fee	5,894	10-3	38
39	Pharmacist Consultant	Flat Fee	0	10-3	39
40	Physical Therapy Consultant	16	1,112	10-3	40
41	Occupational Therapy Consultant	22	1,413	10a-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	150	10,292	10a-3	43
44	Activity Consultant	0	0		44
45	Social Service Consultant	0	0		45
46	Other(specify) <u>Psychologist Consulta</u>	36	3,373	12-3	46
47	<u>Dental Consultant</u>	0	0	10a-3	47
48	<u>Psychiatrist Consultant</u>	48	9,923	10a-3	48
49	TOTAL (lines 35 - 48)	376	\$ 38,433		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	414	\$ 18,471	10-3	50
51	Licensed Practical Nurses	112	4,370	10-3	51
52	Certified Nurse Assistants/Aides	2,261	41,873	10a-3	52
53	TOTAL (lines 50 - 52)	2,787	\$ 64,714		53

Facility Name & ID Number Apos Christian Timber Ridge

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
Darrell Stoller	Administrator		\$ 77,846	Workers' Compensation Insurance		\$ 35,886	IDPH License Fee		\$
				Unemployment Compensation Insurance		6,747	Advertising: Employee Recruitment		0
				FICA Taxes		418,794	Health Care Worker Background Check		975
				Employee Health Insurance		409,865	(Indicate # of checks performed 35)		
				Employee Meals		1,530	Patient Background Checks		60
				Illinois Municipal Retirement Fund (IMRF)*			Participation Fees & Certificates		0
				Employee Physicals		11,108	Dues (Employers Assn, IHCA, Don Moss)		19,054
				Employee Promotional		19,732	Subscriptions (journals, news, etc.)		766
				Defined Contribution Pension Plan		267,458	Driving Records Verification		
				Benefits Allocated to Day Program		(30,786)	Secretary of State		128
				Disability Insurance		36,330	Less: Public Relations Expense		()
				Benefits for Transferred wages		(143,487)	Non-allowable advertising		()
				Employee Scholarships		20,000	Yellow page advertising		()
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,053,177	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 20,984
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description		Line #	Description		Amount
			\$				Out-of-State Travel		\$
							In-State Travel		
							Seminar Expense		
							Entertainment Expense		()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	(agree to Sch. V, line 24, col. 8)		\$
(Attach a copy of any management service agreement)							TOTAL		
C. Professional Services									
Vendor/Payee	Type		Amount						
HEINOLD-BANWART, LTD.	Accounting		\$ 15,010						
KOCH CONSULTANTS	Accounting		20,000						
KRONOS INCORPORATED	Data Processing		11,733						
BROWN BEAR SCHEDULING	Data Processing		440						
QUANTUM SOLUTIONS INC	Data Processing		3,752						
RELIAS LEARNING, LLC	Data Processing		7,463						
BENCKENDORF & BENCKENDO	Legal		214						
HOWARD & HOWARD ATTORN	Legal		496						
MORRIS, DUANE	Legal		4,344						
OGLETREE DEAKINS NASH & S'	Legal		9,510						
ATELIER ARCHITECT / PLANNE	Professional Services		3,500						
KLINGER & ASSOCIATES, P.C.	Professional Services		1,300						
TOTAL (agree to Schedule V, line 19, column 3)			\$						
(For legal fee disclosure, see page 39 of instructions)			77,761						

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning: 07/01/2019 Ending: 06/30/2020

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA - \$4,840, Don Moss & Assoc - \$3,600, Institute on Public Policy - \$6,800
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? No
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 14.1 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 81,151 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 439,596
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? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B' Yes 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. \$ 1,530 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No, they have been adjusted out
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? 89%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 49,596
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Koch Consultants, LTD
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Schedule V - Costs Center Expenses

Lines	Description	Amount
1	Day Program Costs	-
43	Facility Bulletin / Newsletter	1,617
36	Investment Management Fees	-
36	Interest Expense	10,193
15	Bad Debt	144,246
27	Dental costs	2,565
27	Charitable Contributions	3,315
27	Fines & Penalties	3,893
27	Miscellaneous	7
	Other Expenses	165,836

Schedule V - Reclassifications Amount

Lines	Description	Increase	Decrease
6	Communication equipment rental	-	
35	Communication equipment rental		-
32	Interest Expense	10,193	
36	Interest Expense		10,193
11	Donated labor	-	
1	Donated labor	-	
4	Donated labor	-	
6	Donated labor	-	
21	Donated labor	-	
10	Donated labor	-	
10a	Donated labor	-	
12	Donated labor	-	
27	Donated labor		-
38	Medically necessary transportation	-	
14	Medically necessary transportation		-
10a	Disability Pay to Benefits		
22	Disability Pay to Benefits		
13	Nurse aid trainer wages	60,666	
1	Nurse aid trainer wages		-
6	Nurse aid trainer wages		-
10	Nurse aid trainer wages		60,666
10a	Nurse aid trainer wages		-
11	Nurse aid trainer wages		-
12	Nurse aid trainer wages		-
15	Nurse aid trainer wages		-
17	Nurse aid trainer wages		-
39	Dental costs	2,565	
27	Dental costs		2,565
		73,424	73,424

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 23 visits	\$ 2,565
----------------------------	----------

Schedule VI B - Non-paid workers

Lines	Description	Amount
31	Donated Labor	\$ -
	Department	Time in Hours Time in Dollars
Activities		- -
Kitchen		- -
Laundry		- -
Maintenance		- -
Nursing		- -
PT/OT		- -
Social Service Programs		- -
Office		- -
Totals		- \$ -

Schedule VII - Compensation Received From Other Nursing Homes

Blair Metzger - \$405.25 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Kathy Woodruff - \$308.95 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Kent Schmidgall - \$161.33 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

Sch. XV - Balance Sheet, Line 9; Other Current Assets

A/R - N.A. Training	22,747
A/R - Bequests	1,385,172
A/R - Health Insurance	752,991
A/R - Employees	(744,289)
	1,416,621

Sch. XV - Balance Sheet, Line 22; Other Long-Term Assets

Investment in Related Entities	14,232,141
--------------------------------	------------

Sch. XVII - Income Statement, Line 28; Other Revenue

Developmental training	532,390
Farm Income	-
Gain/(Loss) on Sale of Assets	(85,311)
Increase in Cash Value of Life Insurance	-
Miscellaneous	1,108
Cost to Market Adjustment on Investments	1,389,964
	1,838,151

Sch. XVII - Income Statement, Line 41 - Income Before Taxes

Income before taxes per cost report	4,645,285
Income from related parties	(1,207,016)
Estimated excess for year, Form 990, p.1, line 18	3,438,269

Sch. XVIII - A. Staffing and Salary Costs

Sch. V. Cost Center Expenses, Column 1, Row 45	5,106,363
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(5,106,363)
Variance	-

Schedule XIX, D - Employee Benefits and Payroll Taxes - FICA calculation

Salaries, Sch V, Line 45, Col 1	5,106,363
Prior Year PTO Accrual	(220,786)
Current Year PTO Accrual	237,322
Prior Year Wage Accrual	213,870
Current Year Wage Accrual	(291,584)
Section 125 Wages not applicable to FICA taxes	(265,902)
Less: Wages over FICA taxation limit of SS Wages (\$0 x 6.2%/7.65%)	-
Add: Wages Allocated to other facilities	695,152
Add: ACCS Wages	
Add: wages included in employee meal calculation	-
Cash basis salaries	5,474,435
FICA rate	7.650%
Calculated FICA	418,794
FICA per Sch XIX	41,074
Variance	377,720

Sch. XX - General Information

12. Nurse Aide Trainer Wages:

Administrator	-
Therapy / PT / OT	-
Activities Director	-
Day Program	-
Head Cook	-
Maintenance	-
Nursing	60,666
Soc. Serv. / QMRP	-
	60,666

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

16. Out of State Travel

Administration

QMRP / RSD	1,864
	-
	1,864

Board of Directors

Blair Metzger	1,064
Kathy Woodruff	812
Kent Schmidgall	423
	2,299

Nursing

None	-
	-

APOSTOLIC CHRISTIAN TIMBER RIDGE - - #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate #0033712

Linden Estate #0039305

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

Ben Knochel, Director

Blair Metzger, Vice Chairman

Bryan Stoller, Director (term ended 5/16/2020)

Ed Leman, Director

Kathy Woodruff, Director

Kent Schmidgall, Treasurer

Matt Zimmerman, Director (term began 5/16/2020)

Paul Kelson, Chairman

Royce Scheiler, Director

Wendy Sauder, Secretary

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	EPIC	TCRC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciatio n	Reallocatio n Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	1	2	2	0								
Miles per trip	40	40	5	40								
Gas/Depreciation	\$1.25	\$1.35	\$1.25	\$0.75								
Hours per trip	1 1/4	1 1/4	3/4	1 1/4								
Attendant Wage:	\$12.25	\$12.25	\$12.25									
Driver Wages	\$16.20	\$16.20	\$16.20	\$14.70								
Gas & Deprec	\$ 50.00	\$ 54.00	\$ 6.25	\$ 30.00	\$ 110.25	\$ 170.50	53.30%	26,436.93	(46,417.00)	(19,980.00)	14	Sch. VI Ln. 29
Depreciation						\$ -			46,417.00	46,417.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 20.25	\$ 20.25	\$ 12.15	\$ 18.38	\$ 52.65	\$ 85.05	26.59%	13,187.46		13,187.00	6	Sch. VI Ln. 1
Attendant Wa	\$ 15.31	\$ 15.31	\$ 9.19	\$ -	\$ 39.81	\$ 64.31	20.11%	9,971.61		9,972.00	10	Sch. VI Ln. 29
Total	\$ 85.56	\$ 89.56	\$ 27.59	\$ 48.38	\$ 202.71	\$ 319.86		49,596.00		49,596.00		

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

From: 07/01/2019 to 06/30/2020

CLASS DATE

completed
still enrolled, not complete
dropouts

	TR					# of Students	OE				# of Students	LE					# of Students	CILA										
	# 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							
48	29	1,160	\$	9,860.00	2320	\$	19,720.00	5	200	\$	1,700.00	400	\$	3,400.00	3	120	\$	1,020.00	240	\$	2,040.00	11	440	\$	3,740.00	880	\$	7,480.00
4	0	0	\$	-	0	\$	-	2	40	\$	340.00	80	\$	680.00	1	20	\$	170.00	40	\$	340.00	1	20	\$	170.00	40	\$	340.00
9	5	100	\$	850.00	200	\$	1,700.00	3	60	\$	510.00	120	\$	1,020.00	0	0	\$	-	0	\$	-	1	20	\$	170.00	40	\$	340.00
			\$	-	0	\$	-			\$	-	0	\$	-			\$	-	0	\$	-			\$	-	0	\$	-
2180	34	1260	\$	10,710.00	2520	\$	21,420.00	10	300	\$	2,550.00	600	\$	5,100.00	4	140	\$	1,190.00	280	\$	2,380.00	13	480	\$	4,080.00	960	\$	8,160.00

23-7033585 23-7033585-(23-7033585-004

TRAINER WAGES

		Classification	Hours	Hourly Rate	Wages	WAGES				Hours			
						TR	OE	LE	CILA	TR	OE	LE	CILA
Kathy	Kelch	10	-		\$ -	-	-	-	-	-	-	-	-
Stacy	Brenton	10	1,705.60		\$ 40,701.82	-	23,524.90	5,601.17	2,613.88	985.81	234.72	109.53	375.54
Amanda	Fowler	10	1,299.36		\$ 31,789.34	-	18,373.66	4,374.68	2,041.52	751.01	178.81	83.45	286.10
Asher	Aberle	10	1,911.54		\$ 32,470.45	-	18,767.32	4,468.41	2,085.26	1,104.84	263.06	122.76	420.89
OE					\$ -	-	-	-	-	-	-	-	-
Crystal	Streitmatter	17			\$ -	-	-	-	-	-	-	-	-
Brenda	Seggebruch	12r			\$ -	-	-	-	-	-	-	-	-
LE					\$ -	-	-	-	-	-	-	-	-
Robert	Mooney	12r			\$ -	-	-	-	-	-	-	-	-
					\$ -	-	-	-	-	-	-	-	-
CILA					\$ -	-	-	-	-	-	-	-	-
Cody	Stieglitz	12r			\$ -	-	-	-	-	-	-	-	-
Leigh	Mason	12q			\$ -	-	-	-	-	-	-	-	-
					\$ -	-	-	-	-	-	-	-	-
						60,665.88	14,444.26	6,740.65	23,110.81	2,841.65	676.58	315.74	1,082.53

Total trainer wages

4916.5

\$ 104,961.61

\$ 2,710.00

Give this number to Kathy Tanner for Training Billing for Next Year - Assumes 15% Video Classes and 25% Benefits

23-7033(23-7033585-(23-7033585-004

	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	\$ - 5	3	0	1
Clinical Wages	\$ - \$ 1,700.00	\$ 120.00	\$ -	\$ 340.00
Classroom Wages	\$ - \$ 850.00	\$ 510.00	\$ -	\$ 170.00
In-House Trainer Wages	\$ - \$ 1,605.00	\$ 2,339.00	\$ -	\$ 321.00
Completed				
Number from this Facility	\$ - 29	5	3	11
Clinical Wages	\$ - \$ 9,860.00	\$ 2,040.00	\$ 1,190.00	\$ 3,910.00
Classroom Wages	\$ - \$ 19,720.00	\$ 480.00	\$ 2,380.00	\$ 7,820.00
In-House Trainer Wages	\$ - \$ 37,234.00	\$ 2,201.00	\$ 4,494.00	\$ 14,765.00

Supplies

4654.38

Schedule V

	Line	TR	OE	LE	CILA
		Change	Change	Change	Change
Dietary	1	1	-	-	-
Maintenance	6	6	-	-	-
Nursing	10	10	(60,666.00)	(14,444.00)	(6,741.00) #####
Therapy	10a	10a	-	-	-
OT/PT	10ot	10a	-	-	-
Activities	11	11	-	-	-
RSD	12r	12	-	-	-
QMRP's	12q	12	-	-	-
MSSD	12m	12	-	-	-
Training Wages	13	13	60,666.00	14,444.00	6,741.00 #####
Day Program	15	15	-	-	-
Administrator	17	17	-	-	-
OJT	12oqt	12	-	-	-
Speech	10s	10a	-	-	-
Adjustment	12	-	-	-	-

\$ 17,000.00	\$ 19,720.00	400	\$ 2,040.00	\$ 7,480.00
\$ 4,080.00	\$ -	80	\$ 340.00	\$ 340.00
\$ 1,700.00	\$ 1,700.00	120	\$ -	\$ 340.00
\$ -				
\$ -				
\$ 8,500.00	\$ 9,860.00	\$ 1,700.00	\$ 1,020.00	\$ 3,740.00
\$ 2,040.00	\$ -	\$ 340.00	\$ 170.00	\$ 170.00
\$ 850.00	\$ 850.00	\$ 510.00	\$ -	\$ 170.00

#REF!

1	1 #REF!
6	6 #REF!
10	10 #REF!
10a	10a #REF!
11	11 #REF!
12	12 #REF!
13	13 #REF!
15	#REF! #REF!
17	17 #REF!

TIMBER RIDGE

7/2019-6/2020

PER.	DATE OF INSV	VENDOR	EMP. NAME	EMPLOYEE TITLE	LOCATION	SPONSOR OF INSERVICE	TITLE OF INSERVICE	COST	TRAVEL
1	8/8/2020	Ron's Visa	Isaac Aberle	Activity Director	Webinar	Fred Pryor	60 Secrets to Employee Orientation	199.00	
1	8/7/2019-8/9/2019	Ron's Visa	Amy Stutzman	QIDP	Grand Rapids, MN	National Association of QIDP	Be Moore, Lead Moore	360.00	
1	8/7/2019-8/9/2019	Ron's Visa	Christie Anderson	RSD	Grand Rapids, MN	National Association of QIDP	Be Moore, Lead Moore	360.00	
2	11/2/2019-11/3/2019	Tazewell County Health	Jacob Lara	Dietary	Tremont	Tazewell County Health Department	Dietary manager courses	248.00	
2	9/9/20-9/12/20	Crystal's Visa	Ron Messner	Executive Director	Springfield	IHCA	2019 IHCA Annual Convention	199.00	
2	9/9/20-9/12/20	Crystal's Visa	Matt Steffen	CFO	Springfield	IHCA	2019 IHCA Annual Convention	199.00	
2	9/9/20-9/12/20	Crystal's Visa	Darrel Stoller	TR Administrator	Springfield	IHCA	2019 IHCA Annual Convention	199.00	
2	9/9/20-9/12/20	Crystal's Visa	Kristen Dancy	DON	Springfield	IHCA	2019 IHCA Annual Convention	199.00	
2	9/9/20-9/12/20	Crystal's Visa	Jenny Smith	OT Manager	Springfield	IHCA	2019 IHCA Annual Convention	199.00	
3	8/22/2020	Ron's Visa	Tina Leman	HR	Bloomington	ACT	Central IL HR Conference	50.00	
4	10/1/2019	UF DOCE EXEC EDUCATION	Jacob Lara			UF Professional Development	Reg fee for Nutrition & Foodservice Professional Training	495.00	
4	11/22/2019	Arc of Illinois	Christy Wiegand	Social Services	Aurora	Arc of Illinois	Planning for the Future for Children and Adults with Intellectual and Developmental Disabilities	55.00	
4	11/22/2019	Arc of Illinois	Matt Steffen	CFO	Aurora	Arc of Illinois	Planning for the Future for Children and Adults with Intellectual and Developmental Disabilities	55.00	
4	11/22/2019	Arc of Illinois	Kathy Tanner	Accounts Receivable	Aurora	Arc of Illinois	Planning for the Future for Children and Adults with Intellectual and Developmental Disabilities	55.00	
4	11/22/2019	Arc of Illinois	Renee Gasser	Accounts Payable	Aurora	Arc of Illinois	Planning for the Future for Children and Adults with Intellectual and Developmental Disabilities	55.00	
4	10/16/2020	PNC - Visa	Stacy Brenton	Trainer	Springfield	Nation's Best CPR	ARC Instructor Training	226.58	
5	12/17/2019	VISA	Kathy Tanner	Payroll	East Peoria	AAIM Employers' Association	Annual Payroll and Fringe Benefit Update	198.13	
5	12/17/2019	VISA	Tina Leman	HR	East Peoria	AAIM Employers' Association	Annual Payroll and Fringe Benefit Update	198.13	
8	3/23/2020	Visa	Tina Leman	HR	Peoria	Skillpath	HR Law Seminar	89.73	
10	4/20/2020	Ron's Visa	Tina Leman	HR	Webinar	Fred Pryor	Managing Emotions under Pressure	67.56	
12	6/2/2020	Reimburse on Paycheck	Anna Blank		Internet	National Association of QIDP's	The Internet Things	25.00	
Total:								5,595.93	