FOR BHF USE

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2021
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2021)

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: 0012328

Facility Name: Apostolic Chr Home of Eureka

Address: 610 Cruger (Number) Eureka (City) 61530 (Zip Code)

County: Woodford

Telephone Number: (309) 467-2311 Fax # (309) 467-2584

HFS ID Number:

Date of Initial License for Current Owners: 1966

Type of Ownership:

x	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
x	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code	501c(3)		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Kimberly S. Joos Telephone Number: (309) 467-2311
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 01/01/2021 to 12/31/2021 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) Kimberly S. Joos
(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 Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	9	Sheltered Care (SC)	9	3,285	5
6		ICF/DD 16 or Less			6
7	109	TOTALS	109	39,785	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	3,638	23,671	301	27,610	8
9	SNF/PED					9
10	ICF	340	857		1,197	10
11	ICF/DD					11
12	SC		2,749		2,749	12
13	DD 16 OR LESS					13
14	TOTALS	3,978	27,277	301	31,556	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.32%

D. How many bed reserve days during this year were paid by the Department? _____ (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)
Apartment, Duplex, Condominium

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 1966

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date 1966 NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 100 and days of care provided 301

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/2021 Fiscal Year: 12/31/2021

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
1	Dietary	512,092	15,022	27,474	554,588		554,588		554,588			1
2	Food Purchase		286,060		286,060		286,060	(13,470)	272,590			2
3	Housekeeping	133,366	40,070	848	174,284		174,284	(9,765)	164,519			3
4	Laundry	147,314	13,609	4,932	165,855		165,855		165,855			4
5	Heat and Other Utilities			243,818	243,818		243,818	(57,482)	186,336			5
6	Maintenance	166,409	17,327	99,229	282,965		282,965	(41,390)	241,575			6
7	Other (specify):*											7
8	TOTAL General Services	959,181	372,088	376,301	1,707,570		1,707,570	(122,107)	1,585,463			8
	B. Health Care and Programs											
9	Medical Director			5,200	5,200		5,200		5,200			9
10	Nursing and Medical Records	3,419,319	121,187	308,828	3,849,334	36,143	3,885,477		3,885,477			10
10a	Therapy	70,261	32	123,236	193,529		193,529	(3,083)	190,446			10a
11	Activities	205,683	4,518	5,577	215,778		215,778	(298)	215,480			11
12	Social Services	95,397		2,916	98,313		98,313		98,313			12
13	CNA Training					14,133	14,133		14,133			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,790,660	125,737	445,757	4,362,154	50,276	4,412,430	(3,381)	4,409,049			16
	C. General Administration											
17	Administrative	237,942			237,942		237,942	(22,112)	215,830			17
18	Directors Fees											18
19	Professional Services			21,863	21,863		21,863		21,863			19
20	Dues, Fees, Subscriptions & Promotions			63,001	63,001	1,112	64,113	(3,470)	60,643			20
21	Clerical & General Office Expenses	186,250	8,386	132,226	326,862	(440)	326,422	(17,664)	308,758			21
22	Employee Benefits & Payroll Taxes			999,582	999,582		999,582	(13,713)	985,869			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,509	3,509	(672)	2,837		2,837			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			154,244	154,244		154,244	(27,010)	127,234			26
27	Other (specify):*											27
28	TOTAL General Administration	424,192	8,386	1,374,425	1,807,003		1,807,003	(83,969)	1,723,034			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,174,033	506,211	2,196,483	7,876,727	50,276	7,927,003	(209,457)	7,717,546			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Apostolic Christian Home of Eureka #0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	D. Ownership	Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
30	Depreciation			678,802	678,802		678,802	(148,928)	529,874			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			24,509	24,509		24,509	(24,509)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			703,311	703,311		703,311	(173,437)	529,874			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,844	959	110,803	(50,276)	60,527		60,527			39
40	Barber and Beauty Shops			14,680	14,680		14,680		14,680			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			225,704	225,704		225,704		225,704			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		109,844	241,343	351,187	(50,276)	300,911		300,911			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,174,033	616,055	3,141,137	8,931,225		8,931,225	(382,894)	8,548,331			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 Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,408)	2.2		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	(8,207)	30.3		9
10	Interest and Other Investment Income		32.3		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees		13		27
28	Yellow Page Advertising		20.3		28
29	Other-Attach Schedule	(366,279)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	$ (382,894)		$	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	TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))	$ (382,894)		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.		x	$		38
39	Physician Care		x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			$		47

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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

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 [x] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	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.

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
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								TOTAL	$		13

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 [x]

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2					-							2
3					-							3
4					-							4
5					-							5
	Working Capital											
6					-							6
7					-						-	7
8					-							8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	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.)

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2020 report.	Important, please see the next worksheet, "RE Tax". The real estate tax statement and bill must accompany the cost 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 2021 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2016		8
2017		9
2018		10
2019		11
2020		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2020	$	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.

2020 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Home of Eureka COUNTY Woodford

FACILITY IDPH LICENSE NUMBER 0012328

CONTACT PERSON REGARDING THIS REPORT Kimberly S. Joos

TELEPHONE (309) 467-2311 FAX #: (309) 467-2584

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2020 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 2020.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2020 tax bills which were listed in Section A to this statement. Be sure to use the 2020 tax bill which is normally paid during 2021.

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,259 B. General Construction Type: Exterior Brick Frame Protected Ord. & Fire Resistance Number of Stories Two

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home	63,500	1963	$ 58,945	1
2					2
3	TOTALS	63,500		$ 58,945	3

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	62		1966	1966	$ 488,404	$	40	$	$	$ 488,404	4
5	38		1975	1975	605,234		40			605,234	5
6	11		1994	1994	1,522,126	38,053	39	39,029	976	1,067,470	6
7	4		1994	1994	226,582	3,954	39	5,810	1,856	156,960	7
8				1989	3,512		20			3,512	8
	Improvement Type**										
9	Building & land improvements - '67 - '90			1967	222,229		40			222,229	9
10	Building & land improvements - '92			1992	16,565		20			16,565	10
11	Building & land improvements - '93			1993	4,470		20			4,470	11
12	Office Addition			1994	57,234	1,431	39	1,468	37	40,617	12
13	Building & land improvements - '94			1994	24,711		20			24,711	13
14	Building & land improvements - '95			1995	53,207		20			53,207	14
15	Building & land improvements - '96			1996	47,626		20			47,626	15
16	Building & land improvements - '97			1997	3,535		10			3,535	16
17	Hall Remodeling			1997	16,641		20			16,641	17
18	Building & land improvements - '98			1998	7,862		10			7,862	18
19	Building & land improvements - '99			1999	26,225		10			26,225	19
20	Generator & Building			2000	303,007	7,579	40	7,575	(4)	166,067	20
21	Building & land improvements - '00			2000	14,076		10			14,076	21
22	Air conditioner			2001	9,725	243	20	289	46	9,725	22
23	Building & land improvements - '01			2001	5,314		10			5,314	23
24	New dumpster door			2002	928	46	20	46		909	24
25	Flooring for 2002 addition and remodel			2002	85,333	4,267	20	4,267		81,073	25
26	2002 addition and remodel			2002	2,247,842	56,196	40	56,196		1,067,724	26
27	Landscaping for 2002 addition			2002	198,700	9,935	20	9,935		188,765	27
28	Building & land improvements - '02			2002	35,098		10			35,098	28
29	Electrical work addition			2003	8,185	205	40	205		3,862	29
30	Addition painting			2003	5,289	132	40	132		2,476	30
31	Remodel breakroom			2003	3,085		20	154	154	2,888	31
32	Steel Doors			2003	1,095	55	20	55		1,013	32
33	Oxygen room exhaust fan			2003	2,062	52	40	52		953	33
34	Building & land improvements - '03			2003	7,367		10			7,367	34
35	Door alert system			2004	1,342		10			1,342	35
36	Smoke detectors, roller latches, fire window			2004	8,913		13			8,913	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 Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	
37	Life safety, wall repair, carpeting	2004	$ 9,202	$ 288	15	$	$ (288)	$ 9,202	37
38	Handrails	2004	1,472		10			1,472	38
39	Roofing	2004	6,500	325	20	325		5,716	39
40	Remodel tubroom, room 121 & 123, hallways	2004	47,702	2,385	20	2,385		41,747	40
41	Carpeting room 255-257, office renovations	2004	13,647		20	682	682	11,652	41
42	Carpeting rm 251-254 & 258-259, heating & panic door	2004	8,348	240	17	491	251	8,347	42
43	Water softner for kitchen	2005	3,708		10			3,708	43
44	Cabinet for dining	2005	719		10			719	44
45	ADON office remodel	2005	1,841	92	20	92		1,549	45
46	Living room remodel	2005	1,615		20	81	81	1,364	46
47	Door for laundry room	2005	536	27	20	27		452	47
48	Water lines for water softner	2005	780	39	20	39		647	48
49	Central air conditioning unit	2005	4,902	245	20	245		4,044	49
50	Remodel tub rooms	2005	47,940	2,397	20	2,397		39,357	50
51	Kitchen hood and light fixtures	2005	9,076	454	20	454		7,416	51
52	Replace floor in walk-in cooler	2005	2,160	108	20	108		1,755	52
53	Doors for east hall room	2005	1,280	64	20	64		1,029	53
54	Wall carpet and corner guards	2005	2,278	52	15		(52)	2,278	54
55	Hot water delivery system	2006	2,142		10			2,142	55
56	Carpeting	2006	969		10			969	56
57	Storage area	2006	1,228		10			1,228	57
58	Plumbing & electrical for diswasher	2006	1,089		10			1,089	58
59	Soffit work	2006	4,268		10			4,268	59
60	Floor & wall tiling	2006	13,669	683	20	683		10,359	60
61	West entrance automatic door	2006	1,736		10			1,736	61
62	Sheltered care and tub room renovations	2006	16,029	801	20	801		12,083	62
63	Automatic door	2007	4,979		10			4,979	63
64	Drywall in stairwell	2007	1,973	99	20	99		1,469	64
65	Sprinkler system	2007	802	40	20	40		594	65
66	Fireproofing of stairwell	2007	1,951	98	20	98		1,437	66
67	Carpeting & cabinets rm 200	2007	2,172		10			2,172	67
68	Fire panel	2007	2,311		10			2,311	68
69	Flooring rooms 134, 135, 136	2007	5,628		10			5,628	69
70	TOTAL (lines 4 thru 69)		$ 6,488,176	$ 130,585		$ 134,324	$ 3,739	$ 4,577,751	70

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 12A, Carried Forward		$ 6,488,176	$ 130,585		$ 134,324	$ 3,739	$ 4,577,751	1
2	Flooring in quad	2007	52,194	2,610	20	2,610		36,976	2
3	Front entrance hallway renovations	2007	2,374		10			2,374	3
4	Exterior quad soffit replacement	2007	10,400	520	20	520		7,367	4
5	Smoke detectors	2007	569		10			569	5
6	Flooring	2007	2,910		10			2,910	6
7	Sprinkler system	2007	10,644	533	20	532	(1)	7,448	7
8	Fire grid ceiling	2008	1,725	86	20	86		1,197	8
9	Cabinetry in laundry	2008	561		10			561	9
10	Sprinkler system	2008	19,429	971	20	971		13,515	10
11	Air conditioning system	2008	2,300	115	20	115		1,524	11
12	Wood flooring install	2008	9,647		10			9,647	12
13	Doors for stairwell	2008	2,472		10			2,472	13
14	Phone system install	2008	26,715		10			26,715	14
15	Draperies	2008	1,568		10			1,568	15
16	Tub for upstairs w.s. room	2009			10				16
17	Sprinklers, fire damper updates w/caulking	2009	13,436	113	12	177	64	13,436	17
18	Flooring rms 109,110,111,112	2009	5,800		10			5,800	18
19	Auto doors, elevator & phone, walls, floors east rms.	2009	267,524	13,146	20	13,376	230	168,354	19
20	Tile & plumbing for tub rm, flooring rms. 257, 102, 101,224.	2009	15,716		10			15,716	20
21	Cabinets kitchen, water line n. hall & wing	2009	4,711	146	16	294	148	3,602	21
22	Tub for upstairs east south room	2010			10				22
23	Overhead & auto doors lawnshop & upeast entrance	2010	5,345		10			5,345	23
24	Blinds, flooring, walls for 214-220, utility, nurse station	2010	482,556	22,723	20	24,128	1,405	277,571	24
25	Flooring & wall tiles for upeastsouth hall spa rm	2010	7,140		10			7,140	25
26	Flooring, walls, ceiling upeast library	2010	5,632		10			5,632	26
27	Flooring, walls, ceiling for 101-108	2010	42,719		10			42,719	27
28	A/C for main kitchen	2010	4,250	213	20	213		2,397	28
29	Gutter coverings south & north sides	2010	3,475	231	15	232	1	2,610	29
30	Water heaters	2010	4,343		10			4,343	30
31	Flooring for downstairs E & W + nurse station	2011	42,244	2,112	20	2,112		23,053	31
32	Repair boiler & zone valves 214 - 220	2011	4,461	223	10	39	(184)	4,461	32
33	Vinyl flooring for 245 & 249	2011	4,494	225	10	303	78	4,494	33
34	TOTAL (lines 1 thru 33)		$ 7,545,530	$ 174,552		$ 180,032	$ 5,480	$ 5,279,267	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 12B, Carried Forward		$ 7,545,530	$ 174,552		$ 180,032	$ 5,480	$ 5,279,267	1
2	Bus garage and mezzanine	2011	112,089	3,793	30	3,736	(57)	37,984	2
3	Water heater for kitchen	2011	5,769		10	576	576	5,769	3
4	Fire alarm kit/lndr, DW wall, chr rail, window trim, security cam lvg rr	2012	13,097	1,081	5		(1,081)	13,097	4
5	Flooring:120,125,122,126,239,124,Breakroom,Entrance,Kitchen	2012	46,149	4,616	10	4,615	(1)	43,078	5
6	Front entrance wall, window, door, ceiling, wiring, A/C, signage	2012	872,571	43,569	20	43,629	60	407,244	6
7	Laundry A/C, walls	2012	8,510	851	10	851		7,943	7
8	Mixing Valve for kitchen, laundry, resident rooms	2013	5,019	502	10	502		4,437	8
9	HL room - painting, wall board, lights	2013	5,859	586	10	586		5,129	9
10	Main Kitchen dishroom flooring	2013	2,937	294	10	294		2,549	10
11	Vinyl wood flooring for upstairs family & activity room	2013	13,757	1,376	10	1,376		11,815	11
12	Convert fire alarms to chimes	2013	9,565	957	10	957		8,138	12
13	Vinyl wood flooring for Room #123 & #247	2013	5,247	525	10	525		4,375	13
14	Air conditioning unit for Social Service office	2013	2,550	255	10	255		2,125	14
15	Tile & carpet flooring for UW hallways & SS Office	2013	32,389	1,702	20	1,619	(83)	13,360	15
16	UW nurses station walls, closet, cabinetry, countertop	2013	10,221	1,022	10	1,022		8,263	16
17	Boiler Replacement	2013	154,265	15,426	10	15,427	1	123,416	17
18	Flooring & bathroom tile work UE rooms 201-209	2013	41,832	4,183	10	4,183		33,464	18
19	Concrete to replace asphalt at entrance	2013	10,680	534	20	534		4,585	19
20	Concrete portion of parking lot	2013	5,940	297	20	297		2,401	20
21	Vinyl & carpet flooring for Rms 131, 127, 129, 121, 241, 224	2014	12,706	1,166	10	1,271	105	10,060	21
22	Controller for boiler	2014	2,796		5			2,796	22
23	Adjust-a-sink & electrical for beauty shop	2014	4,758	77	5		(77)	4,758	23
24	Air conditioning condensing unit for beauty shop	2014	3,450	345	10	345		2,647	24
25	Awning for courtyard west door	2014	2,861		5			2,861	25
26	Courtyard brick patio and landscaping	2014	47,424	2,949	20	2,371	(578)	17,390	26
27	Concrete main parking lot	2014	18,200	910	20	910		6,522	27
28	Expansion of rooms 201-212-HVAC, Carpentry, Electrical, Plumbing.	2014	691,032	34,660	20	34,552	(108)	267,896	28
29	Flooring in commons, kitchen, baths, storage, hallways	2014	39,895	1,995	20	1,995		14,134	29
30	Dining & Kitchen cabinetry & counter top, carpentry, electrical	2014	66,432	3,322	20	3,322		23,536	30
31	Palatium Care nurse call system	2015	105,024	11,284	10	10,502	(782)	71,817	31
32	Vinyl wood flooring rm:237,241,256,242,246,254,255,259,128,130,258,dining	2015	34,803	3,480	10	3,480		22,634	32
33	Autodoors rm: dining, break, break	2015	12,595	1,259	10	1,260	1	8,298	33
34	TOTAL (lines 1 thru 33)		$ 9,945,952	$ 317,568		$ 321,024	$ 3,456	$ 6,473,788	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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		$ 9,945,952	$ 317,568		$ 321,024	$ 3,456	$ 6,473,788	1
2	Elevator shunt trip	2015	7,460	746	10	746		4,601	2
3	UW dry sprinkler system	2015	68,200	3,410	20	3,410		21,030	3
4	Gas line main kitchent	2015	3,157	316	10	316		1,923	4
5	Energy project: VFD's, Zone dampers, Zone valves - air handlers	2015	50,760	5,076	10	5,076		30,456	5
6	Electrical outlets in rooms, nurse station, therapy	2015	3,313	391	10	331	(60)	1,986	6
7	Vinyl wood flooring rm:251,260,244,248,238	2016	12,853	1,285	10	1,285		6,964	7
8	Sound system & wiring - activity & dining	2016	7,827	782	10	783	1	4,633	8
9	A/C nursing admin	2016	8,754	875	10	875		4,816	9
10	Smoke detectors & circuit panels	2016	8,048	805	10	805		4,025	10
11	Concrete drive, leveling, repairs	2016	33,386	1,842	20	1,669	(173)	9,324	11
12	DE lighting & door - rm 109-112 & supply	2016	4,199	420	10	420		2,240	12
13	Water heater for kitchens	2017	8,063	806	10	806		3,224	13
14	Vinyl floor Rm #250, Therapy Rm, West entry	2017	13,465	2,433	5	2,693	260	12,351	14
15	16 H/C units Rms: 120-131; 245-250; dining; tub	2017	50,313	3,354	15	3,354		13,701	15
16	Water heater - old boiler room	2018	8,953	895	10	895		2,685	16
17	Security system main doors; wiring, wall/ceiling domes.	2018	6,170	1,234	5	1,234		3,908	17
18	Water heater - new mechanical room	2018	3,900	780	5	780		2,601	18
19	Upstairs west resident room lighting Room 236-259	2018	10,800	1,080	10	1,080		4,054	19
20	Wood floor: Up dining, sm dining, office, sm sitting rm.	2018	19,771	2,131	10	1,977	(154)	7,258	20
21	Vinyl floor: Upstairs and downstairs hallways	2018	18,350	1,835	10	1,835		6,737	21
22	Dining & kitchen:carpentry,plumbing,elec,paint,cabinetry	2018	64,590	4,306	15	4,306		15,808	22
23	5 PTAC units: Upstairs sitting rm; rms 236,238,240,242	2018	29,650	1,977	15	1,977		6,099	23
24	Security cameras for HL doors and Dumpster door	2019	3,260	652	5	652		1,577	24
25	Doors: main kitchen, up west nurse station, courtyard.	2019	9,633	909	10	963	54	2,652	25
26	Flooring: rms 252,236,therapy,south breakroom&hallway,1st floor dining&act	2019	47,413	4,742	10	4,741	(1)	10,677	26
27	Painting west entrance, dw hall, room 130	2019	10,395	1,040	10	1,040		2,080	27
28	PTAC units room 128 & 244, tranquility room	2019	6,118	408	15	408		919	28
29	Can lights in rooms: 127-129, 131-137	2019	5,416	542	10	542		1,402	29
30	Break room electrical, walls, painting, ducting, cabinets, counters, sink	2019	24,319	2,432	10	2,432		4,864	30
31	Therapy & activity: plumbing, heat & cool, ducting, walls, drainage, electrical	2019	721,328	36,066	20	36,066		72,132	31
32	Landscaping therapy addition	2019	6,328	633	10	633		1,478	32
33	Down West tv wall mounts:Rms 120,122,124,126	2020	4,587	917	5	917		1,759	33
34	TOTAL (lines 1 thru 33)		$ 11,226,731	$ 402,688		$ 406,071	$ 3,383	$ 6,743,752	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 12D, Carried Forward		$ 11,226,731	$ 402,688		$ 406,071	$ 3,383	$ 6,743,752	1
2	Heat/Cool units rooms 224 - 231	2020	35,704	3,570	10	3,570		5,370	2
3	Flooring down west main entryway	2020	6,053	605	10	605		1,112	3
4	Fire alarm entire facility less new therapy, dining, activity	2020	11,089	1,109	10	1,109		2,039	4
5	Room/directional signage entire facility less rms 201-220	2020	7,503	1,501	5	1,501		2,381	5
6	Sound speakers in ceiling of front office	2020	3,557	356	10	356		535	6
7	Window,plumbing,carpentry,cabinetry down west Bistro	2020	15,212	1,977	10	1,521	(456)	1,904	7
8	100 gallon water heater old mechanical room	2020	9,358	1,872	5	1,872		2,185	8
9	Window coverings therapy room	2020	2,781	556	5	556		1,022	9
10	Windows business office	2021	5,311	133	20	156	23	156	10
11	Mini split unit DE nurse station	2021	6,580	329	10	332	3	332	11
12	Exhaust fan kitchen dishwashing	2021	4,490	225	10	113	(112)	113	12
13	Exterior pantry door	2021	3,161	79	20	40	(39)	40	13
14	Doors beauty shop & family room	2021	8,526	213	20	107	(106)	107	14
15	Boiler control board mechanical room	2021	4,913	246	10	82	(164)	82	15
16	West entrance: structual steel,doors,patch-paint-trim	2021	25,589	1,279	10	2,342	1,063	2,342	16
17	Rms:244-247,249-250:bathrms-cabinets,countertops,doors,paint,electrical,framing,walls,plumbing	2021	65,862	3,293	10	4,421	1,128	4,421	17
18	Heiterland bathroom: cabinets,countertop,painting	2021	3,187	80	20	40	(40)	40	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	TOTAL (lines 1 thru 33)		$ 11,445,607	$ 420,111		$ 424,794	$ 4,683	$ 6,767,933	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	$ 837,637	$ 94,534	$ 94,534	$	5	$ 481,086	71
72	Current Year Purchases	49,408	5,317	5,317		5	5,317	72
73	Fully Depreciated Assets	1,068,821					1,068,821	73
74								74
75	TOTALS	$ 1,955,866	$ 99,851	$ 99,851	$		$ 1,555,224	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	Patient Transport	05 Chevy bus/17 E350 bus	2005/2018	$ 111,744	$ 13,124	$	$ (13,124)	10	$ 111,744	76
77	Patient Transport	14 Dodge Caravan	2015	36,443	3,644	3,644		10	23,686	77
78	Patient Transport	Chevy 07 Van	2008	35,100				10	35,100	78
79	Maintenance	13 Nissan Pickup	2016	14,509	1,451	1,685	234	5	14,509	79
80	TOTALS			$ 197,796	$ 18,219	$ 5,329	$ (12,890)		$ 185,039	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)	$ 13,658,214	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 538,181	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 529,974	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (8,207)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 8,508,196	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	Apartments	Various	$ 576,031	$ 13,848	$ 464,966	86
87	Condos	Various	1,645,707	53,098	1,261,560	87
88	Duplexes	Various	1,924,116	70,824	1,252,967	88
89	Rental Units	Various	762,323	2,438	27,640	89
90	Garages	Various	36,768	413	36,208	90
91	TOTALS		$ 4,944,945	$ 140,621	$ 3,043,341	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	$ 33,146	92
93			93
94			94
95		$ 33,146	95

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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 [x] 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 [x] NO Terms: *

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.	/2022	$
13.	/2023	$
14.	/2024	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [x] NO

16. Rental Amount for movable equipment: $ Description:
(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

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [x] 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 [x]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 80

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [x]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		495		495
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)		9,010		9,010
6	Transportation				
7	Contractual Payments		2,978		2,978
8	CNA Competency Tests		1,650		1,650
9	TOTALS	$	$ 14,133	$	$ 14,133
10	SUM OF line 9, col. 1 and 2 (e)	$ 14,133			

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	21
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	21

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		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	10a.3	hrs	$	210	$ 19,913	$	210	$ 19,913	1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		129	9,062		129	9,062	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.3	hrs		221	20,866		221	20,866	4
5	Physician Care	39.3	visits							5
6	Dental Care	39.3	visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.2	# of prescrpts				37,870		37,870	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care	39.2								12
13	Other (specify): Medical Supplies	39.2					21,723		21,723	13
14	TOTAL			$	560	$ 49,841	$ 59,593	560	$ 109,434	14

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2021 (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	$ 7,783,783	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	162,510		3
4	Supply Inventory (priced at FIFO)	60,223		4
5	Short-Term Investments			5
6	Prepaid Insurance	130,294		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Other Assets			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	$ 8,136,810	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,026,056		13
14	Buildings, at Historical Cost	15,224,799		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,654,377		16
17	Accumulated Depreciation (book methods)	(11,657,671)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in Progress	33,146		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	$ 7,280,707	$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	$ 15,417,517	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 125,398	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	278,214		30
31	Accrued Taxes Payable (excluding real estate taxes)	65,427		31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,259		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	21,318		36
37	Life Lease Deferred Income	177,713		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	$ 669,329	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Life Lease Equity	2,693,121		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	$ 2,693,121	$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	$ 3,362,450	$	46
47	TOTAL EQUITY(page 18, line 24)	$ 12,055,067	$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	$ 15,417,517	$	48

*(See instructions.)

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	$ 11,432,716	1
2	Restatements (describe):		2
3			3
4	Prior period adjustments		4
5	Rounding		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	$ 11,432,716	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	622,351	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)	$ 622,351	17
	B. Transfers (Itemize):		
18			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)	$ 12,055,067	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,478,461	1
2	Discounts and Allowances for all Levels	(395,968)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	$ 7,082,493	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	211,125	6
7	Oxygen	24,304	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	$ 235,429	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	264,223	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	14,664	13
14	Non-Patient Meals	8,408	14
15	Telephone, Television and Radio	12,390	15
16	Rental of Facility Space		16
17	Sale of Drugs	54,890	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,902	19
20	Radiology and X-Ray		20
21	Other Medical Services	111,557	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	$ 468,034	23
	D. Non-Operating Revenue		
24	Contributions	1,275,601	24
25	Interest and Other Investment Income***	104,073	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	$ 1,379,674	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	26,914	28
28a	Non-Care Facility	361,032	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	$ 387,946	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	$ 9,553,576	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,707,570	31
32	Health Care	4,362,154	32
33	General Administration	1,807,003	33
	B. Capital Expense		
34	Ownership	703,311	34
	C. Ancillary Expense		
35	Special Cost Centers	125,483	35
36	Provider Participation Fee	225,704	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	$ 8,931,225	40
41	Income before Income Taxes (line 30 minus line 40)**	622,351	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	$ 622,351	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 587,469	44
45	Private Pay - Net Inpatient Revenue	6,445,250	45
46	Medicare - Net Inpatient Revenue	49,776	46
47	Other-(specify) Rounding	(2)	47
48	Other-(specify) Rounding		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,082,493	49

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

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

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,080	$ 97,656	$ 46.95	1
2	Assistant Director of Nursing	2,080	2,080	73,573	35.37	2
3	Registered Nurses	27,123	29,893	1,218,801	40.77	3
4	Licensed Practical Nurses	12,692	14,336	396,602	27.66	4
5	CNAs & Orderlies	84,487	93,648	1,623,677	17.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,012	3,515	70,261	19.99	8
9	Activity Director	2,124	2,135	40,896	19.16	9
10	Activity Assistants	9,814	10,763	164,787	15.31	10
11	Social Service Workers	2,327	2,491	95,397	38.30	11
12	Dietician					12
13	Food Service Supervisor	3,558	3,699	79,048	21.37	13
14	Head Cook	3,445	4,069	70,517	17.33	14
15	Cook Helpers/Assistants	11,145	12,267	169,137	13.79	15
16	Dishwashers	13,410	14,721	193,390	13.14	16
17	Maintenance Workers	6,277	6,968	160,830	23.08	17
18	Housekeepers	8,443	9,396	133,366	14.19	18
19	Laundry	9,050	10,340	147,314	14.25	19
20	Administrator	1,887	1,887	122,052	64.68	20
21	Assistant Administrator	1,887	1,887	93,778	49.70	21
22	Other Administrative	6,900	7,604	109,391	14.39	22
23	Office Manager					23
24	Clerical	5,761	6,383	60,669	9.50	24
25	Vocational Instruction	349	349	9,010	25.82	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	217,851	240,511	$ 5,130,152 *	$ 21.33	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	134	$ 7,595	1.3	35
36	Medical Director	13	5,200	9.3	36
37	Medical Records Consultant	23	1,696	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	72	7,189	10.3	39
40	Physical Therapy Consultant	6	418	10a.3	40
41	Occupational Therapy Consultant	2	108	10a.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	0	21	10a.3	43
44	Activity Consultant	16	1,242	11.3	44
45	Social Service Consultant	12	955	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	278	$ 24,424		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	186	$ 13,801	10.3	50
51	Licensed Practical Nurses	876	49,009	10.3	51
52	Certified Nurse Assistants/Aides	4,536	174,635	10.3	52
53	TOTAL (lines 50 - 52)	5,598	$ 237,445		53

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
See Schedule			
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 237,942

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		$
See Schedule		
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 21,863

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 53,255
Unemployment Compensation Insurance	
FICA Taxes	386,054
Employee Health Insurance	427,280
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Hepatitis Immunization	
Employee Life/Disability	7,557
Employee Physicals	14,706
Uniform Allowance & Other	191
Tax Deferred Annuity	104,829
Non-Care Employee Benefits	(8,004)
Reclassifications & Rounding	1
TOTAL (agree to Schedule V, line 22, col.8)	$ 985,869

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	51,438
Health Care Worker Background Check	1,131
(Indicate # of checks performed 39)	
Patient Background Checks 58	580
Leading Age	8,603
Journal Star & Pantagraph Newspaper	606
Nursing Manuals & Oth Subscriptions	161
Other Membership Dues \ Licenses	1,369
Activity Manuals & Oth Subscriptions	225
Less: Public Relations Expense	( )
Non-allowable advertising	(3,470)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 60,643

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,837
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,837

**See instructions.

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Leading Age 8,603

(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?

(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?

(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? 5

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 50,251 Line 10.2

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease.

(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. $ 225,704
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? Yes Indicate the amount. $ 8,408

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ Zero

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name:

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.