

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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

I. IDPH License ID Number: 0016220

Facility Name: Apostolic Christian Timber Ridge

Address: 2125 Veterans Road Morton 61550
Number City Zip Code

County: Tazewell

Telephone Number: 3092669781 Fax # 3092669468

HFS ID Number:

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

Type of Ownership:

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

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2010 to 06/30/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) Ron Messner
(Title) Administrator

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () Fax # ()

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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2010 Ending: 06/30/2011
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	261,266	15,178	5,205	281,649	(102)	281,547	0	281,547			1
2	Food Purchase		150,762		150,762		150,762	0	150,762			2
3	Housekeeping	94,570	5,417		99,987		99,987	0	99,987			3
4	Laundry	142,932	15,556		158,488	193	158,681	0	158,681			4
5	Heat and Other Utilities			112,558	112,558		112,558	0	112,558			5
6	Maintenance	77,381	19,646	45,779	142,806	5,924	148,730	(20,447)	128,283			6
7	Other (specify):*				0		0	0	0			7
8	TOTAL General Services	576,149	206,559	163,542	946,250	6,015	952,265	(20,447)	931,818			8
	B. Health Care and Programs											
9	Medical Director				0		0	0	0			9
10	Nursing and Medical Records	1,017,863	171,004	295,747	1,484,614	(38,425)	1,446,189	(12,311)	1,433,878			10
10a	Therapy	1,457,212	3,395	4,811	1,465,418	(18,631)	1,446,787	0	1,446,787			10a
11	Activities	257,847	5,112		262,959	(58)	262,901	0	262,901			11
12	Social Services	254,337	2,289	12,745	269,371	(932)	268,439	0	268,439			12
13	CNA Training		2,671		2,671	40,932	43,603	0	43,603			13
14	Program Transportation		55,121		55,121		55,121	(2,115)	53,006			14
15	Other (specify):*	82,857	882		83,739	(19)	83,720	0	83,720			15
16	TOTAL Health Care and Programs	3,070,116	240,474	313,303	3,623,893	(17,133)	3,606,760	(14,426)	3,592,334			16
	C. General Administration											
17	Administrative	119,279			119,279		119,279	0	119,279			17
18	Directors Fees				0		0	0	0			18
19	Professional Services			57,147	57,147		57,147	0	57,147			19
20	Dues, Fees, Subscriptions & Promotions			10,963	10,963		10,963	(4,027)	6,936			20
21	Clerical & General Office Expenses	124,162	58,134		182,296	297	182,593	0	182,593			21
22	Employee Benefits & Payroll Taxes			764,375	764,375	19,588	783,963	(16,282)	767,681			22
23	Inservice Training & Education			8,070	8,070		8,070	0	8,070			23
24	Travel and Seminar			4,578	4,578		4,578	(1,923)	2,655			24
25	Other Admin. Staff Transportation				0		0	0	0			25
26	Insurance-Prop.Liab.Malpractice			47,507	47,507		47,507	(9,150)	38,357			26
27	Other (specify):*			44,235	44,235	(12,299)	31,936	(100)	31,836			27
28	TOTAL General Administration	243,441	58,134	936,875	1,238,450	7,586	1,246,036	(31,482)	1,214,554			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,889,706	505,167	1,413,720	5,808,593	(3,532)	5,805,061	(66,355)	5,738,706			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			260,257	260,257		260,257	(38,963)	221,294			30
31	Amortization of Pre-Op. & Org.				0		0	0	0			31
32	Interest				0		0	0	0			32
33	Real Estate Taxes				0		0	0	0			33
34	Rent-Facility & Grounds				0		0	0	0			34
35	Rent-Equipment & Vehicles			4,112	4,112	(4,112)	0	0	0			35
36	Other (specify):* Asset Management Fees			73,211	73,211		73,211	(73,211)	0			36
37	TOTAL Ownership			337,580	337,580	(4,112)	333,468	(112,174)	221,294			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers				0	7,644	7,644	0	7,644			39
40	Barber and Beauty Shops				0		0	0	0			40
41	Coffee and Gift Shops				0		0	0	0			41
42	Provider Participation Fee			220,448	220,448		220,448	0	220,448			42
43	Other (specify):* Facility Bulletin			4,501	4,501		4,501	0	4,501			43
44	TOTAL Special Cost Centers	0	0	224,949	224,949	7,644	232,593	0	232,593			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,889,706	505,167	1,976,249	6,371,122	0	6,371,122	(178,529)	6,192,593			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$ (20,447)	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	(73,211)	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				18
19	Entertainment				19
20	Contributions	(100)	27		20
21	Owner or Key-Man Insurance	(9,150)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(4,027)	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	(71,594)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (178,529)		\$ 0	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)	\$ 0		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (178,529)		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

Report Period Beginning:

Ending:

ID#

0016220

07/01/2010

06/30/2011

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Offset day draining transportation income	\$ (12,311)	10	1
2	Offset day draining transportation income	(2,115)	14	2
3	Out-of-state Travel (Administrative Staff)		25	3
4	Depreciation of non-care vehicles	(38,963)	30	4
5	Offset medically necessary transportation income		38	5
6	Benefits allocated to day programming	(16,282)	22	6
7	Out-of-state Travel (In-service Training & Education)		24	7
8	Out-of-state Travel (Board of Directors)	(1,923)	24	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	(71,594)		49

Summary A

06/30/2011

[illegible]

Summary B

06/30/2011

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Virgil Metzger	Director	Director	0.00	188	0.5		Travel	\$ 439	line 24; col.3	1
2	Roger Aberle	Director	Director	0.00	431	0.5		Travel	1,007	line 24; col.3	2
3	Bryan Stoller	Director	Director	0.00	13	0.5		Travel	30	line 24; col.3	3
4	Dennis Mott	Director	Director	0.00	51	0.5		Travel	119	line 24; col.3	4
5	Ron Hodel	Vice-Chairman	Director	0.00		0.5					5
6	Roger Beutel	Director	Director	0.00		0.5					6
7	Keith Pflum	Sec/ Treasurer	Director	0.00	246	0.5		Travel	574	line 24; col.3	7
8	Cleve Klopfenstein	Director	Director	0.00		0.5					8
9	Stan Virkler	Chairman	Director	0.00	151	0.5		Travel	354	line 24; col.3	9
10	Tim Steffen	Director	Director	0.00	241	0.5		Travel	563	line 24; col.3	10
11											11
12											12
13								TOTAL	\$ 3,085		13

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2010 Ending: 6/30/2011

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													6	
7													7	
8													8	
9	TOTAL Facility Related						\$	0	\$	0		\$	0	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)						\$	0	\$	0		\$	0	15

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

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

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

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

B. Real Estate Taxes

		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 2010 report.						
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.)						
3. Under or (over) accrual (line 2 minus line 1).						
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)						
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.)						
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.)						
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.						
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	<u> </u>	8		
		2007	<u> </u>	9		
		2008	<u> </u>	10		
		2009	<u> </u>	11		
		2010	<u> </u>	12		
					FOR BHF USE ONLY	
					13	FROM R. E. TAX STATEMENT FOR 2010 \$ 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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Apostolic Christian Timber Ridge</u>	COUNTY	<u>Tazewell</u>
---------------	---	--------	-----------------

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 2010 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 2010.

(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 a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,135

B. General Construction Type: Exterior Brick Frame Fireproof Building Number of Stories 1

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

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

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

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

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	37			1972	\$ 647,557	\$ 16,189	40	\$ 16,189	\$	\$ 637,491
5	37			1978	1,006,746	25,169	40	25,169		851,942
6										
7										
8										
	Improvement Type**									
9	3--Original Storage Building		1974	8,047	201	40	201			7,620
10	4--Second Floor Storage		1975	281	7	40	7			256
11	5--Balcony Storage		1976	289	7	40	7			257
12	6--Tub & Water Heater		1976	448	11	40	11			398
13	19--New Addition Phase 2		1979	47,854	1,196	40	1,196			39,238
14	7--Additional Storage Building Phase 1		1981	4,660	117	40	117			3,554
15	21--Activity Room/ TVs		1981	1,265	32	40	32			975
16	8--Additional Storage Building Phase 2		1982	21,495	537	40	537			15,853
17	22--Front Entrance		1982	8,046	201	40	201			6,003
18	9--Electrical Upgrade		1983	126	3	40	3			90
19	23--Security System & Energy Saver		1983	9,724	243	40	243			7,016
20	24--Courtyard Foyer		1984	6,477	162	40	162			4,514
21	10--Garage Extension		1985	842	21	40	21			567
22	25--Nursing Foyer		1985	24,285	607	40	607			16,327
23	26--Upkeep (Windows,Furnace,Fixtures)		1986	9,877	247	40	247			6,396
24	27--North End & East Wing		1987	26,990	675	40	675			16,816
25	1--3 stall garage		1988	22,885	572	40	572			13,444
26	28--1988 Additions		1988	27,441	686	40	686			16,421
27	29--1989 Additions		1989	48,259	1,206	40	1,206			27,692
28	30--1990 Additions		1990	60,923	1,523	40	1,523			33,458
29	31--1991 Additions		1991	11,832	296	40	296			6,206
30	32--1992 Additions		1992	14,999	375	40	375			7,498
31	33--1994 Additions		1994	31,810	795	40	795			14,337
32	34--1995 Additions		1995	32,834	821	40	821			13,991
33	35--1996 Additions		1996	6,371	159	40	159			2,558
34	36--1997 Additions		1997	23,216	580	40	580			8,749
35	2--Garage Door for Van		1998	667	44	15	44			585
36	37--1998 Additions		1998	6,263	157	40	157			2,206

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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	1999	\$ 17,738	\$ 443	40	\$ 443	\$	\$ 5,811	37
38	39--Air Conditioner	2000	1,882	47	40	47		542	38
39	40--Heat Pump	2000	3,100	78	40	78		892	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		510	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		4,025	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		304	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		166	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		3,037	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		690	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		6,367	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		777	47
48	49--Roof Repairs	2000	1,133	28	40	28		326	48
49	471--Garage Lights	2001	1,400	93	15	93		980	49
50	472--OT/PT Decorating	2001	1,111	74	15	74		778	50
51	473--Slab Jacking	2001	1,312	87	15	87		918	51
52	474--Roof Replacement	2001	21,380	1,425	15	1,425		14,966	52
53	475--Roof Replacement	2001	16,779	1,119	15	1,119		11,745	53
54	476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		8,242	54
55	477--Dining Room Remodeling	2001	3,308	221	15	221		2,315	55
56	478--Additional QMRP office (by activities)	2001	2,393	160	15	160		1,675	56
57	479--Pipe Insulation	2001	2,613	174	15	174		1,829	57
58	480--North Resident Renovation	2001	4,632	309	15	309		3,242	58
59	481--Activity Room Remodeling	2001	1,903	127	15	127		1,332	59
60	482--Sourth Whirlpool Room	2001	2,676	178	15	178		1,873	60
61	483--Hand Rails	2001	2,844	190	15	190		1,991	61
62	484--South Living Remodeling	2001	5,107	340	15	340		3,575	62
63	537--Garage Door	2002	594	40	15	40		376	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		1,583	64
65	540--Water heater plumbing	2002	706	47	15	47		447	65
66	541--Water heaters	2002	8,482	565	15	565		5,372	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		345	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		2,024	68
69	575--Roof on large garage	2003	8,941	596	#REF!	596		5,066	69
70	TOTAL (lines 4 thru 69)		\$ 2,295,781	\$ 61,761		\$ 61,761	\$ 0	\$ 1,856,579	70

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

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,295,781	\$ 61,761		\$ 61,761	\$	\$ 1,856,579	1
2	576--Garage door on small garage	2003	647	43	15	43		366	2
3	613--Plumb and insulate water lines	2004	7,274	485	15	485		3,637	3
4	614--Flooring for Corridors	2004	23,007	1,534	15	1,534		11,503	4
5	616--Air Conditioner	2004	1,259	84	15	84		629	5
6	617--Courtyard Carpet	2004	981	65	15	65		491	6
7	618--Heat Pump & Blower	2004	4,885	326	15	326		2,443	7
8	619--Electrical for Fuel tanks	2004	1,686	112	15	112		843	8
9	620--Heat pump	2004	3,980	265	15	265		1,990	9
10	621--Foot valve for Hopper	2004	637	42	15	42		318	10
11	622--Bathroom partitions	2004	3,176	212	15	212		1,588	11
12	623--Air conditioner south wing	2004	1,181	79	15	79		591	12
13	276--Fully Depreciated Assets	1971	104,543		20			104,543	13
14	277--Gravel Driveway	1974	1,220		20			1,220	14
15	278--Gravel Driveway	1974	500		20			500	15
16	279--Chain Link Fence	1976	3,440		20			3,440	16
17	280--Road Prep for New addition	1976	5,769		20			5,769	17
18	281--Bar-B-Que Pit	1981	277		20			277	18
19	282--Electric & Water to Picnic Area	1981	783		20			783	19
20	283--Chain Link Fence	1982	38		20			38	20
21	284--Chain Link Fence	1983	5,843		20			5,843	21
22	285--Ornamental Fence	1985	565		20			565	22
23	286--South Patio	1985	1,008		20			1,008	23
24	287--Resurfacing Driveway	1986	22,000		20			22,000	24
25	288--Irrigation System & Landscaping	1990	2,585		20			2,585	25
26	289--South Patio Sod & Lighting	1990	1,408		20			1,408	26
27	290--Pole Light	1993	975	49	20	49		972	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530	276	20	276		5,527	28
29	292--Landscape Courtyard	1993	3,954	198	20	198		3,774	29
30	293--Sewer Repair	1994	6,700	335	20	335		6,030	30
31	294--Tile Drain	1995	721	36	20	36		613	31
32	295--Asphalt Patching	1995	1,290	65	20	65		1,074	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		11,352	33
34	TOTAL (lines 1 thru 33)		\$ 2,528,779	\$ 66,724		\$ 66,724	\$ 0	\$ 2,060,299	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,528,779	\$ 66,724		\$ 66,724	\$	\$ 2,060,299	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		27,483	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		2,500	3
4	299--Repair Asphalt	1999	3,500	175	20	175		2,188	4
5	511--Blacktop Ramp at Rear Entrance	2001	770	39	10	39		770	5
6	512--Landscape Drive Entrance	2001	1,447	96	15	96		1,013	6
7	513--Landscape around Timber Ridge	2001	1,230	82	15	82		861	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		7,484	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	223	15	223		1,672	9
10	648--Garage Door Opener	2005	720	48	15	48		312	10
11	649--Canopy Lighting	2005	788	53	15	53		341	11
12	650--MPR Remodel	2005	14,256	950	15	950		6,178	12
13	651--North Living Room Floor	2005	4,649	310	15	310		2,014	13
14	652--North Snack Room Remodeling	2005	1,452	97	15	97		629	14
15	653--Office Remodeling	2005	1,447	96	15	96		627	15
16	654--South Snack Room Refrigerator	2005	469	67	7	67		436	16
17	655--South Snack Room Remodeling	2005	9,127	608	15	608		3,955	17
18	656--Speech Room Floor	2005	641	43	15	43		278	18
19	680--Driveway Repavement	2005	50,323	3,355	15	3,355		21,807	19
20	681--Concrete to Picnic Area	2005	9,858	657	15	657		4,272	20
21	682--Concrete Pad for Dumpster	2005	806	54	15	54		349	21
22	692--Concrete leveling	2006	2,830	189	15	189		1,038	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		397	23
24	695--Cabinets and Countertops	2006	680	45	15	45		249	24
25	706--Phone system	2006	1,756	117	15	117		644	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		1,190	26
27	714--Bathroom remodeling 400 wing	2006	10,579	705	15	705		3,879	27
28	716--Bathroom remodel - 500 wing	2006	13,305	887	15	887		4,879	28
29	721--Laundry room remodel	2006	5,261	351	15	351		1,929	29
30	724--Door locks-South End	2006	687	46	15	46		252	30
31	735--North sick room	2006	3,557	237	15	237		1,304	31
32	740--Kitchen piping	2006	875	58	15	58		321	32
33	755--OT/PT office renovation	2006	287	19	15	19		105	33
34	TOTAL (lines 1 thru 33)		\$ 2,732,827	\$ 79,570		\$ 79,570	\$ 0	\$ 2,161,655	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,732,827	\$ 79,570		\$ 79,570	\$	\$ 2,161,655	1
2		2006	22,888	1,526	15	1,526		8,392	2
3	759--New driveway at Bus Garage	2006	5,130	342	15	342		1,881	3
4	762--North Courtyard Landscaping	2006	910	61	15	61		334	4
5	#REF!	2010	18,642	1,243	15	1,243		2,486	5
6	801--Garage Doors - 4	2007	5,000	333	15	333		1,500	6
7	804--Bus Garage Renovations	2007	6,500	433	15	433		1,950	7
8	791--North Snack Room Remodeling	2007	5,476	365	15	365		1,643	8
9	796--Office Moves	2007	2,556	170	15	170		767	9
10	809--PT Outlet	2007	658	44	15	44		197	10
11	811--Floor and Cabinets N. Treatment	2007	22,292	1,486	15	1,486		6,688	11
12	814--North Treatment Room - Plumbing	2007	1,825	122	15	122		548	12
13	821--Office Move	2007	11,808	787	15	787		3,543	13
14	826--Damper - Heat and Air Conditioning	2007	61	4	15	4		18	14
15	831--Donated - New Concrete Sidewalk	2007	1,385	92	15	92		416	15
16	832--Landscaping - Donations	2007	600	40	15	40		180	16
17	833--2 Donated Wheelchairs and Dynavox	2007	1,000	67	15	67		300	17
18	836--Contributions - Landscaping - Time and Labor	2007	2,010	134	15	134		603	18
19	837--Contributions - Labor for N. Treatment Room	2007	39	3	15	3		12	19
20	786--Courtyard Landscaping	2007	9,283	619	15	619		2,785	20
21	790--Front Courtyard - Sidewalk	2007	1,950	130	15	130		585	21
22	824--Light Poles	2007	954	64	15	64		286	22
23	841--OT/PT Remodeling	2008	8,992	599	15	599		2,398	23
24	842--MPR Courtyard Door	2008	11,354	757	15	757		3,028	24
25	843--TR roof	2008	25,075	1,672	15	1,672		6,687	25
26	844--North Med Room remodeling	2008	2,613	174	15	174		697	26
27	845--Hallway remodeling	2008	2,233	149	15	149		595	27
28	846--South living room redecoration	2008	1,767	118	15	118		471	28
29	872--200 Wing Roof	2009	33,690	2,246	15	2,246		6,738	29
30	873--Air Conditioner (Roof Top)	2009	3,962	566	7	566		1,698	30
31	757--M. room sound system	2006	2,611	174	15	174		957	31
32	874--Audio Visual Equipment	2009	7,084	1,012	7	1,012		3,036	32
33	945--Heat Tape Material	2010	2,400	343	7	343		686	33
34	TOTAL (lines 1 thru 33)		\$ 2,955,575	\$ 95,445		\$ 95,445	\$ 0	\$ 2,223,760	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,955,575	\$ 95,445		\$ 95,445	\$	\$ 2,223,760	1
2	875--Hallway remodeling	2009	47,652	3,177	15	3,177		9,530	2
3	876--Laundry Water Heater	2009	4,895	699	7	699		2,098	3
4	877--Lighting Project	2009	24,448	3,493	7	3,493		10,478	4
5	878--MPR Windows	2009	7,632	509	15	509		1,526	5
6	879--North Med Room remodeling	2009	1,237	82	15	82		247	6
7	881--Sprinkler Main Valve Replacement	2009	6,750	337	20	337		1,012	7
8	924--Repair Asphalt in Front Drive	2009	4,361	291	15	291		581	8
9	12--1972 Additions	1972	157	4	40	4		156	9
10	13--1973 Additions	1973	1,051	26	40	26		1,018	10
11	14--1973 Additions	1973	1,326	33	40	33		1,284	11
12	964--Kitchen/Laundry Arrea Roof Replacement	2010	13,742	916	15	916		1,832	12
13	976--500 Wing Roof Replacement	2011	15,095	1,006	15	1,006		1,006	13
14	982--Kitchen Roof	2011	13,742	916	15	916		916	14
15	985--Roof repairs with HVAC units	2011	2,478	165	15	165		165	15
16	987--100 Wing Roof Replacement	2011	14,540	969	15	969		969	16
17	990--North end Rooftop HVAC units	2011	34,170	2,278	15	2,278		2,278	17
18	880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	1,467	15	1,467		2,933	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)		\$ 3,170,851	\$ 111,813		\$ 111,813	\$ 0	\$ 2,261,789	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	\$ 719,344	\$ 97,285	\$ 97,285	\$ 0	9	\$ 459,669	71
72	Current Year Purchases	31,643	5,386	5,386	0	7	5,386	72
73	Fully Depreciated Assets	825,686	6,806	6,806	0	9	825,686	73
74	Disposed Assets				0			74
75	TOTALS	\$ 1,576,673	\$ 109,477	\$ 109,477	\$ 0		\$ 1,290,741	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		\$
77							0		
78							0		
79							0		
80	TOTALS			\$ 0	\$ 0	\$ 0	0		\$ 0

E. Summary of Care-Related Assets					1	2
		Reference				Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$ 4,801,921
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$ 221,290
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$ 221,290
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$ 0
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$ 3,552,530

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully depreciated vehicles	\$ 113,258	\$	\$ 113,258	86
87	Capitalized repairs	29,830	7,437	17,922	87
88	Vehicle Equipment	6,835	846	6,177	88
89	Vehicles	183,101	30,680	155,084	89
90	Disposed Assets				90
91	TOTALS	\$ 333,024	\$ 38,963	\$ 292,441	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			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: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.

		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?
16. Rental Amount for movable equipment: \$ 4,112
- Description: Oxygen Concentrators \$3,150 Repeater \$530 Postage Meter \$432
- (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.	/2012	\$
13.	/2013	\$
14.	/2014	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES

☐ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☒

☐

☐

40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☒

☐

80

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies	229	1,297		1,526
3	Classroom Wages (a)	374	7,259		7,633
4	Clinical Wages (b)	187	14,518		14,705
5	In-House Trainer Wages (c)	343	26,602		26,945
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 1,133	\$ 49,676	\$ 0	\$ 50,809
10	SUM OF line 9, col. 1 and 2 (e)	\$ 50,809			

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	17
2. From other facilities (f)	15
DROP-OUTS	
1. From this facility	3
2. From other facilities (f)	3
TOTAL TRAINED	38

(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		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.

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	\$ 316,223	\$ 319,123	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,077,310	1,949,708	3
4	Supply Inventory (priced at)	17,892	24,700	4
5	Short-Term Investments	3,189,650	3,189,650	5
6	Prepaid Insurance	15,504	30,892	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	528,941	529,387	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,145,520	\$ 6,043,460	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	54,397	452,033	13
14	Buildings, at Historical Cost	2,813,068	5,179,531	14
15	Leasehold Improvements, at Historical Cost	357,774	580,495	15
16	Equipment, at Historical Cost	1,909,697	2,667,832	16
17	Accumulated Depreciation (book methods)	(3,844,968)	(5,395,534)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		46,121	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(46,121)	20
21	Restricted Funds	8,942,076	8,942,076	21
22	Other Long-Term Assets (spe <u>Cash Value of Life Ins</u>	36,270	36,270	22
23	Other(specify): <u>Investment in other facilities</u>	6,229,646	6,229,646	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 16,497,960	\$ 18,692,349	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 21,643,480	\$ 24,735,809	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 341,766	\$ 407,962	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	900,000	900,000	29
30	Accrued Salaries Payable	206,447	329,313	30
31	Accrued Taxes Payable (excluding real estate taxes)	59,430	59,430	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	117,576	229,956	34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Rounding</u>	8	1	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,625,227	\$ 1,926,662	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	<u>Capital Lease</u>	42,360	42,360	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 42,360	\$ 42,360	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,667,587	\$ 1,969,022	46
47	TOTAL EQUITY(page 18, line 24)	\$ 19,975,893	\$ 22,766,787	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 21,643,480	\$ 24,735,809	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 16,835,310	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 16,835,310	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,140,583	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)	\$ 3,140,583	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 19,975,893	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Apostolic Christian Timber Ridge**# **0016220**Report Period Beginning: **07/01/2010**Ending: **06/30/2011**

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			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 3,880,539	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,880,539	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	73,836	10
11	CNA Training Reimbursements	78,385	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 152,221	23
	D. Non-Operating Revenue		
24	Contributions	4,312,854	24
25	Interest and Other Investment Income***	505,310	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,818,164	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached schedule	470,467	28
28a	Cost to Market Gain on Investments	190,314	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 660,781	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,511,705	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	946,250	31
32	Health Care	3,623,893	32
33	General Administration	1,238,450	33
	B. Capital Expense		
34	Ownership	337,580	34
	C. Ancillary Expense		
35	Special Cost Centers	4,501	35
36	Provider Participation Fee	220,448	36
	D. Other Expenses (specify):		
37	Rounding Errors		37
38	Cost to Market Loss on Investments		38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,371,122	40
41	Income before Income Taxes (line 30 minus line 40)**	3,140,583	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,140,583	43

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

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

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,864	2,080	\$ 68,283	\$ 32.83	1
2	Assistant Director of Nursing	3,793	4,103	121,797	29.68	2
3	Registered Nurses	11,727	12,306	313,998	25.52	3
4	Licensed Practical Nurses	16,409	17,653	394,266	22.33	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,850	2,042	39,850	19.52	9
10	Activity Assistants	17,867	18,377	210,875	11.47	10
11	Social Service Workers	1,925	2,037	43,378	21.30	11
12	Dietician					12
13	Food Service Supervisor	1,281	1,465	34,937	23.85	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,511	28,681	358,715	12.51	15
16	Dishwashers					16
17	Maintenance Workers	3,447	4,106	72,486	17.65	17
18	Housekeepers	8,580	9,199	93,232	10.14	18
19	Laundry	10,924	11,232	135,335	12.05	19
20	Administrator	1,552	1,584	75,999	47.98	20
21	Assistant Administrator	841	1,027	43,280	42.14	21
22	Other Administrative	1,779	2,135	37,986	17.79	22
23	Office Manager	762	979	23,062	23.56	23
24	Clerical	2,051	2,508	41,916	16.71	24
25	Vocational Instruction	2,822	3,042	76,337	25.09	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	5,956	6,353	106,438	16.75	28
29	Resident Services Coordinator	1,785	1,808	47,888	26.49	29
30	Habilitation Aides (DD Homes)	88,312	95,148	1,186,302	12.47	30
31	Medical Records	1,911	2,085	30,288	14.53	31
32	Other Health Care: OT/PT & Speech Therapy	14,311	15,512	250,236	16.13	32
33	Other(specify) Day Program	5,818	6,362	82,822	13.02	33
34	TOTAL (lines 1 - 33)	226,078	251,824	\$ 3,889,706 *	\$ 15.45	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	131	\$ 5,205	1-3	35
36	Medical Director	Flat Fee	1,680	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Flat Fee	3,267	10-3	39
40	Physical Therapy Consultant	23	1,374	10-3	40
41	Occupational Therapy Consultant	50	3,102	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	132	9,235	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Psychologist Consultant	42	3,360	12-3	46
47				10-3	47
48				10-3	48
49	TOTAL (lines 35 - 48)	378	\$ 27,223		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	131	\$ 4,693	10-3	50
51	Licensed Practical Nurses	13,706	285,279	10-3	51
52	Certified Nurse Assistants/Aides			10a-3	52
53	TOTAL (lines 50 - 52)	13,837	\$ 289,972		53

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

** See instructions.

Facility Name & ID Number		Apostolic Christian Timber Ridge		STATE OF ILLINOIS		# 0016220		Report Period Beginning:		07/01/2010		Page 21		Ending: 06/30/2011			
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			
Ron Messner		Administrator				\$ 75,999		Workers' Compensation Insurance		\$ 79,433		IDPH License Fee		\$			
Matthew Steffen		Assistant Administrator				43,280		Unemployment Compensation Insurance		11,067		Advertising: Employee Recruitment		34			
								FICA Taxes		286,054		Health Care Worker Background Check		58			
								Employee Health Insurance		255,987		(Indicate # of checks performed 62)					
								Employee Meals		979		Patient Background Checks		2			
								Illinois Municipal Retirement Fund (IMRF)*				Participation Fees & Certificates		18			
								Employee Physicals		6,203		Dues (Employers Assn, IHCA)		5,877			
								Employee Promotional		16,350		Subscriptions (journals, news, etc.)		135			
TOTAL (agree to Schedule V, line 17, col. 1)								Defined Contribution Pension Plan		162,722		Driving Records Verification		804			
(List each licensed administrator separately.)						\$ 119,279		Benefits Allocated to Day Program		(16,282)		Secretary of State		10			
B. Administrative - Other												Less: Public Relations Expense ()					
Description						Amount		Employee Shirts		292		Non-allowable advertising		()			
						\$		Benefits for Transferred wages		(36,424)		Yellow page advertising		()			
								Employee Scholarships		1,300							
								TOTAL (agree to Schedule V, line 22, col.8)		\$ 767,681		TOTAL (agree to Sch. V, line 20, col. 8)		\$ 6,936			
TOTAL (agree to Schedule V, line 17, col. 3)				\$				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**					
(Attach a copy of any management service agreement)																	
C. Professional Services																	
Vendor/Payee		Type				Amount		Description		Line #		Amount		Description		Amount	
Koch Consulting		Acctg. & Consulting				\$ 8,090						\$		Out-of-State Travel		\$	
Heinold-Banwart, LTD		Acctg. & Consulting				5,427								Board of Directors travel		1,923	
Heyl, Royster, Voelker & Allen		Legal Services				3,213								Administrative travel			
Betty K. Cassidy		Legal Services				475								In-State Travel			
Howard & Howard		Legal Services				37								Board of Directors travel		1,162	
Brookrose Consulting		Computer Consulting				23,369								Administrative travel		1,493	
Sikich		Computer Consulting				4,608											
Quantum		Computer Consulting				4,266								Seminar Expense			
RK Dixon		Computer Consulting				120											
Kronos		Computer Consulting				7,543											
TOTAL (agree to Schedule V, line 19, column 3)								TOTAL		\$				(agree to Sch. V, line 24, col. 8)			
(If total legal fees exceed \$5,000, attach copy of invoices.)						\$ 57,147								TOTAL		\$ 2,655	
								* Attach copy of IMRF notifications				**See instructions.					

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. Illinois Healthcare Association - \$3,881

(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? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 14

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 65,971 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. \$ 220,448
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. \$ _____ 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? Yes 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? 95%
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. \$ 73,836

(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 out of Schedule V? Yes

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Apostolic Christian Timber Ridge
FYE 06/30/2011 #0016220
Sub schedules

Schedule V - Costs Center Expenses		
Lines	Description	Amount
43	Facility Bulletin / Newsletter	4,501
36	Investment Management Fees	60,361
36	Interest Expense	12,850
27	Dental costs	7,644
27	Dental costs - Emergency	-
27	Charitable Contributions	100
27	Fines & Penalties	-
27	Miscellaneous	31,836
	Other Expenses	117,292

Schedule V - Reclassifications				Amount
Lines	Description	Increase	Decrease	
6	Communication equipment rental	4,112		
35	Communication equipment rental		4,112	
11	Donated labor	6		
1	Donated labor	132		
4	Donated labor	193		
6	Donated labor	2,075		
21	Donated labor	297		
10	Donated labor	-		
10a	Donated labor	1,377		
12	Donated labor	575		
27	Donated labor		4,655	
38	Medically necessary transportation	-		
14	Medically necessary transportation		-	
10a	Disability Pay to Benefits		19,588	
22	Disability Pay to Benefits	19,588		
13	Nurse aid trainer wages	40,932		
1	Nurse aid trainer wages		234	
6	Nurse aid trainer wages		263	
10	Nurse aid trainer wages		38,425	
10a	Nurse aid trainer wages		420	
11	Nurse aid trainer wages		64	
12	Nurse aid trainer wages		1,507	
15	Nurse aid trainer wages		19	
17	Nurse aid trainer wages		-	
39	Dental costs	7,644		
27	Dental costs		7,644	
		76,931	76,931	

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 53 visits \$ 7,644
(Dental visits done in the facility are on contract with the dental insurance of the residents and there is no cost to the agency.)

Schedule VI B - Non-paid workers			
Lines	Description	Amount	
31	Donated Labor	\$	4,655
Department	Time in Hours	Time in Dollars	
Activities	0.75	6	
Kitchen	17.50	132	
Laundry	25.75	193	
Maintenance	207.50	2,075	
Nursing	-	-	
PT/OT	183.50	1,377	
Social Service Programs	76.75	575	
Office	39.50	297	
Totals	551.25	\$	4,655

Schedule VII - Compensation Received From Other Nursing Homes	
Virgil Metzger - \$187.94 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Roger Aberle - \$430.68 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Stan Virkler - \$151.30 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Dennis Mott - \$51.38 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Keith Pflum - \$245.96 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Tim Steffen - \$240.50 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Bryan Stoller - \$13.06 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

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

Investment in Related Entities	6,229,646
Developmental training	467,860
Farm Income	-
Gain on Sale of Assets	1,981
Increase in Cash Value of Life Insurance	-
Miscellaneous	626
Cost to Market Adjustment on Investments	190,314
	660,781

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

Income before taxes per cost report	3,140,583
Income from related parties	(262,224)
Estimated excess for year, Form 990, p.1, line 18	2,878,359

Sch. XVIII - A. Staffing and Salary Costs	
Sch. V. Cost Center Expenses, Column 1, Row 45	3,889,706
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(3,889,706)
Variance	-

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

Salaries, Sch V, Line 45, Col 1	3,889,706
Prior Year PTO Accrual at 06/30/10	158,515
Current Year PTO Accrual at 06/30/11	(141,942)
Prior Year Wage Accrual at 06/30/10	46,840
Current Year Wage Accrual at 06/30/11	(59,910)
Section 125 Wages not applicable to FICA taxes	(188,347)
Less: Wages over FICA taxation limit of \$94.2k SS Wages (\$0 x 6.2%/7.65%)	-
Add: Wages Allocated to other facilities	34,128
Add: ACCS Wages	
Add: wages included in employee meal calculation	277
Cash basis salaries	3,739,268
FICA rate	7.650%
Calculated FICA	286,054
FICA per Sch XIX	286,054
Variance	(0)

Sch. XX - General Information

12. Nurse Aide Trainer Wages:	
Administrator	-
Therapy / PT / OT	420
Activities Director	64
Day Program	19
Head Cook	234
Maintenance	263
Nursing	38,425
Soc. Serv. / QMRP	1,507
	40,932

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

16. Out of State Travel

Administration	
Administrator	-
	-

Board of Directors	
Virgil Metzger (Not out of State)	
Stan Virkler	354
Roger Aberle	1,007
Keith Pflum (Not out of State)	
Dennis Mott (Not out of State)	
Bryan Stoller (Not out of State)	
Tim Steffen	563
	1,923

Nursing	
None	-
	-

APOSTOLIC CHRISTIAN TIMBER RIDGE, MORTON, ILLINOIS, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

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

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

Stan Virkler, Chairman

Ron Hodel, Vice Chairman

Keith Pflum, Secretary/ Treasurer (term ended 05/17/2011)

Roger Aberle, Director

Roger Beutel, Director / (Secretary/Treasurer after 05/17/2011;

Cleve Klopfenstein, Director

Virgil Metzger, Director

Dennis Mott, Director

Timothy Steffen, Director

Bryan Stoller, Director (term began 05/17/2011]

Note: The Board members are identical for all three organizations

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

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	PARC	TCRC	Van- Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	1	2			0						
Miles per trip	40	40	5			40						
Gas/Depreciation Price per Mile	\$1.25	\$1.35	\$1.25			\$0.75						
Hours per trip	1 1/4	1 1/4	3/4			1 1/4						
Attendant Wages	\$9.50	\$9.50	\$9.50									
Driver Wages	\$12.75	\$12.75	\$12.75			\$12.00						
Gas & Depreciation	\$ 50.00	\$ 54.00	\$ 6.25	\$ 30.00	\$ 110.25	\$ 166.50	55.63%	41,077.57	(38,963.00)	2,115.00	14	Sch. VI Ln. 29
Depreciation					\$ -	\$ -			38,963.00	38,963.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 15.94	\$ 31.88	\$ 9.56	\$ 15.00	\$ 57.38	\$ 82.88	27.69%	20,447.50		20,447.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 11.88	\$ 11.88	\$ 7.13	\$ -	\$ 30.89	\$ 49.90	16.67%	12,310.93		12,311.00	10	Sch. VI Ln. 29
Total	\$ 77.82	\$ 97.76	\$ 22.94	\$ 45.00	\$ 198.52	\$ 299.28		73,836.00		73,836.00		

APOSTOLIC CHRISTIAN TIMBER RIDGE, MORTON, ILLINOIS, #()

	Wages	Supplies	Other	Total	Reclass- ification	Total	Cost / Day Resident Days 26,540	Adjust- ments
A. General Services								
1 Dietary	261,266	15,178	5,205	281,649	(102)	281,547	\$10.61	-
2 Food Purchase	-	150,762	-	150,762	-	150,762	\$5.68	-
3 Housekeeping	94,570	5,417	-	99,987	-	99,987	\$3.77	-
4 Laundry	142,932	15,556	-	158,488	193	158,681	\$5.98	-
5 Heat and Other Utilities	-	-	112,558	112,558	-	112,558	\$4.24	-
6 Maintenance	77,381	19,646	45,779	142,806	5,924	148,730	\$5.60	(20,447)
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-
8 TOTAL General Services	576,149	206,559	163,542	946,250	6,015	952,265	\$35.88	(20,447)
B. Health Care and Programs								
9 Medical Director	-	-	-	-	-	-	\$0.00	-
10 Nursing and Medical Records	1,017,863	171,004	295,747	1,484,614	(38,425)	1,446,189	\$54.49	(12,311)
10a Therapy	1,457,212	3,395	4,811	1,465,418	(18,631)	1,446,787	\$54.51	-
11 Activities	257,847	5,112	-	262,959	(58)	262,901	\$9.91	-
12 Social Services	254,337	2,289	12,745	269,371	(932)	268,439	\$10.11	-
13 CNA Training	-	2,671	-	2,671	40,932	43,603	\$1.64	-
14 Program Transportation	-	55,121	-	55,121	-	55,121	\$2.08	(2,115)
15 Other (specify):*	82,857	882	-	83,739	(19)	83,720	\$3.15	-
16 TOTAL Health Care and Programs	3,070,116	240,474	313,303	3,623,893	(17,133)	3,606,760	\$135.90	(14,426)
C. General Administration								
17 Administrative	119,279	-	-	119,279	-	119,279	\$4.49	-
18 Directors Fees	-	-	-	-	-	-	\$0.00	-
19 Professional Services	-	-	57,147	57,147	-	57,147	\$2.15	-
20 Dues, Fees, Subscriptions & Promotior	-	-	10,963	10,963	-	10,963	\$0.41	(4,027)
21 Clerical & General Office Expenses	124,162	58,134	-	182,296	297	182,593	\$6.88	-
22 Employee Benefits & Payroll Taxes	-	-	764,375	764,375	19,588	783,963	\$29.54	(16,282)
23 Inservice Training & Education	-	-	8,070	8,070	-	8,070	\$0.30	-
24 Travel and Seminar	-	-	4,578	4,578	-	4,578	\$0.17	(1,923)
25 Other Admin. Staff Transportation	-	-	-	-	-	-	\$0.00	-
26 Insurance-Prop.Liab.Malpractice	-	-	47,507	47,507	-	47,507	\$1.79	(9,150)
27 Other (specify):*	-	-	44,235	44,235	(12,299)	31,936	\$1.20	(100)
28 TOTAL General Administration	243,441	58,134	936,875	1,238,450	7,586	1,246,036	\$46.95	(31,482)
TOTAL Operating Expense	3,889,706	505,167	1,413,720	5,808,593	(3,532)	5,805,061	\$218.73	(66,355)

D. Ownership								
30	Depreciation	-	-	260,257	260,257	-	260,257	\$9.81 (38,963)
31	Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00 -
32	Interest	-	-	-	-	-	-	\$0.00 -
33	Real Estate Taxes	-	-	-	-	-	-	\$0.00 -
34	Rent-Facility & Grounds	-	-	-	-	-	-	\$0.00 -
35	Rent-Equipment & Vehicles	-	-	4,112	4,112	(4,112)	-	\$0.00 -
36	Other (specify):*	-	-	73,211	73,211	-	73,211	\$2.76 (73,211)
37	TOTAL Ownership	-	-	337,580	337,580	(4,112)	333,468	\$12.56 (112,174)
Ancillary Expense								
E. Special Cost Centers								
38	Medically Necessary Transportation	-	-	-	-	-	-	\$0.00 -
39	Ancillary Service Centers	-	-	-	-	7,644	7,644	\$0.29 -
40	Barber and Beauty Shops	-	-	-	-	-	-	\$0.00 -
41	Coffee and Gift Shops	-	-	-	-	-	-	\$0.00 -
42	Provider Participation Fee	-	-	220,448	220,448	-	220,448	\$8.31 -
43	Other (specify):*	-	-	4,501	4,501	-	4,501	\$0.17 -
44	TOTAL Special Cost Centers	-	-	224,949	224,949	7,644	232,593	\$8.76 -
45	GRAND TOTAL	3,889,706	505,167	1,976,249	6,371,122	-	6,371,122	\$240.06 (178,529)
Current Reimbursement Rate							\$142.75	
Gain/(Loss) Per Resident / Day							(97.31)	
							-68.2%	
% of Costs Per Area		73.05%	7.93%	19.02%	100.00%			

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Adjusted Total	Cost / Day Resident Days 26,540	% of Total Costs	% of Daily Rate	Staff Hours/ Day
281,547	\$10.61	4.5%	7.4%	0.62
150,762	\$5.68	2.4%	4.0%	
99,987	\$3.77	1.6%	2.6%	0.29
158,681	\$5.98	2.6%	4.2%	0.37
112,558	\$4.24	1.8%	3.0%	
128,283	\$4.83	2.1%	3.4%	0.13
-	\$0.00	0.0%	0.0%	
931,818	\$35.11	15.0%	24.6%	1.42
-	\$0.00	0.0%	0.0%	
1,433,878	\$54.03	23.2%	37.8%	1.29
1,446,787	\$54.51	23.4%	38.2%	4.25
262,901	\$9.91	4.2%	6.9%	0.82
268,439	\$10.11	4.3%	7.1%	0.41
43,603	\$1.64	0.7%	1.2%	0.07
53,006	\$2.00	0.9%	1.4%	
83,720	\$3.15	1.4%	2.2%	
3,592,334	\$135.36	58.0%	94.8%	6.83
119,279	\$4.49	1.9%	3.1%	0.08
-	\$0.00	0.0%	0.0%	
57,147	\$2.15	0.9%	1.5%	
6,936	\$0.26	0.1%	0.2%	
182,593	\$6.88	2.9%	4.8%	0.13
767,681	\$28.93	12.4%	20.3%	
8,070	\$0.30	0.1%	0.2%	
2,655	\$0.10	0.0%	0.1%	
-	\$0.00	0.0%	0.0%	
38,357	\$1.45	0.6%	1.0%	
31,836	\$1.20	0.5%	0.8%	
1,214,554	\$45.76	19.6%	32.1%	0.22
5,738,706	\$216.23	92.7%	151.5%	8.47

221,294	\$8.34	3.6%	5.8%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
221,294	\$8.34	3.6%	5.8%	-

-	\$0.00	0.0%	0.0%	
7,644	\$0.29	0.1%	0.2%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
220,448	\$8.31	3.6%	5.8%	
4,501	\$0.17	0.1%	0.1%	
232,593	\$8.76	3.8%	6.1%	-
6,192,593	\$233.33	100.0%	163.5%	8.47
	\$142.75	61.2%	100.0%	
	(90.58)	-38.8%	-63.5%	
	-63.5%			