

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: 0016220

Facility Name: Apos Christian Timber Ridge

Address: 2125 Veterans Road Morton 61550
Number City Zip Code

County: Tazewell

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

HFS ID Number:

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

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 7/1/2015 to 6/30/2016 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 Apos Christian Timber Ridge

0016220 Report Period Beginning: 7/1/2015 Ending: 6/30/2016

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	74	Intermediate (ICF)	74	27,084	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	74	TOTALS	74	27,084	7

B. Census-For the entire report period.					
	1	2	3	4	5
	Level of Care	Patient Days by Level of Care and Primary Source of Payment			
		Medicaid Recipient	Private Pay	Other	Total
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	26,021			26,021
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	26,021			26,021

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.08%

D. How many bed-hold days during this year were paid by the Department?
275 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 10/1/71

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

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 6/30/16 Fiscal Year: 6/30/16

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

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/2015 Ending: 6/30/2016

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	261,777	18,006	5,922	285,705	(466)	285,239		285,239			1
2	Food Purchase		202,167		202,167		202,167		202,167			2
3	Housekeeping	120,695	8,363		129,058		129,058		129,058			3
4	Laundry	120,829	17,647		138,476	83	138,559		138,559			4
5	Heat and Other Utilities			106,312	106,312		106,312		106,312			5
6	Maintenance	106,787	22,091	30,841	159,719	963	160,682	(17,538)	143,144			6
7	Other (specify):*											7
8	TOTAL General Services	610,088	268,274	143,075	1,021,437	580	1,022,017	(17,538)	1,004,479			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	1,154,043	222,875	42,906	1,419,824	(51,008)	1,368,816	(11,882)	1,356,934			10
10a	Therapy	1,578,718	9,635	76,590	1,664,943	(18,772)	1,646,171		1,646,171			10a
11	Activities	273,511	4,252		277,763	202	277,965		277,965			11
12	Social Services	254,750	3,863	15,001	273,614	(2,719)	270,895		270,895			12
13	CNA Training		3,330		3,330	57,253	60,583		60,583			13
14	Program Transportation			59,032	59,032		59,032	(1,748)	57,284			14
15	Other (specify):* DD Training	112,205	3,346		115,551	(73)	115,478		115,478			15
16	TOTAL Health Care and Programs	3,373,227	247,301	193,529	3,814,057	(15,117)	3,798,940	(13,630)	3,785,310			16
	C. General Administration											
17	Administrative	135,739			135,739		135,739		135,739			17
18	Directors Fees											18
19	Professional Services			98,420	98,420		98,420		98,420			19
20	Dues, Fees, Subscriptions & Promotions			30,335	30,335		30,335	(13,898)	16,437			20
21	Clerical & General Office Expenses	53,697	32,112	14,105	99,914	476	100,390		100,390			21
22	Employee Benefits & Payroll Taxes			767,094	767,094	17,702	784,796	(20,627)	764,169			22
23	Inservice Training & Education			9,444	9,444		9,444		9,444			23
24	Travel and Seminar			3,168	3,168		3,168	(2,322)	846			24
25	Other Admin. Staff Transportation			4,733	4,733		4,733		4,733			25
26	Insurance-Prop.Liab.Malpractice			68,487	68,487		68,487	(10,533)	57,954			26
27	Other (specify):* Miscellaneous			7,425	7,425	(6,896)	529		529			27
28	TOTAL General Administration	189,436	32,112	1,003,211	1,224,759	11,282	1,236,041	(47,380)	1,188,661			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,172,751	547,687	1,339,815	6,060,253	(3,255)	6,056,998	(78,548)	5,978,450			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			217,927	217,927		217,927	(34,987)	182,940			30
31	Amortization of Pre-Op. & Org.											31
32	Interest					4,137	4,137	(4,137)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,020	1,020		1,020		1,020			35
36	Other (specify):* Management Fees			90,609	90,609	(4,137)	86,472	(86,472)				36
37	TOTAL Ownership			309,556	309,556		309,556	(125,596)	183,960			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					3,255	3,255		3,255			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			230,455	230,455		230,455		230,455			42
43	Other (specify):* Newsletter			5,546	5,546		5,546		5,546			43
44	TOTAL Special Cost Centers			236,001	236,001	3,255	239,256		239,256			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,172,751	547,687	1,885,372	6,605,810		6,605,810	(204,144)	6,401,666			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	\$ (17,538)	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	(86,472)	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		27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(10,533)	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	(13,898)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (128,441)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (128,441)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset day training transportation income	\$ (11,882)	10	1
2	Offset day training transportation income	(1,748)	14	2
3	Out-of-state Travel (Administrative Staff)	(214)	24	3
4	Depreciation of non-care vehicles	(34,987)	30	4
5	Offset medically necessary transportation income	0	38	5
6	Benefits allocated to day programming	(20,627)	22	6
7	Out-of-state Travel (Board of Directors)	(2,108)	24	7
8	Interest Expense	(4,137)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(75,703)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apos Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(17,538)	0	0	0	0	0	0	0	0	0	0	(17,538)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(17,538)	0	0	0	0	0	0	0	0	0	0	(17,538)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(11,882)	0	0	0	0	0	0	0	0	0	0	(11,882)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(1,748)	0	0	0	0	0	0	0	0	0	0	(1,748)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(13,630)	0	0	0	0	0	0	0	0	0	0	(13,630)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(13,898)	0	0	0	0	0	0	0	0	0	0	(13,898)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(20,627)	0	0	0	0	0	0	0	0	0	0	(20,627)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,322)	0	0	0	0	0	0	0	0	0	0	(2,322)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(10,533)	0	0	0	0	0	0	0	0	0	0	(10,533)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(47,380)	0	0	0	0	0	0	0	0	0	0	(47,380)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(78,548)	0	0	0	0	0	0	0	0	0	0	(78,548)	29

Summary B

6/30/2016

[illegible]

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Apostolic Christian Home for the Handicapped, Inc.		Oakwood Estate	Morton	Community	Morton	CILA Residential
		Linden Estate	Morton	Residential		Services for the
				Services		Developmentally
						Disabled

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

YES

NO

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES☒ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

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

Facility Name & ID Number

Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Virgil Metzger	BOD						1
2	Ben Knochel	BOD						2
3	Paul Kelson	BOD						3
4	Dennis Mott	BOD						4
5	Roger Beutel	BOD						5
6	Bryan Stoller	BOD						6
7	Kathy Woodruff	BOD						7
8	Ed Leman	BOD						8
9	Tim Steffen	BOD						9
10	Royce Scheiler	BOD						10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/2015 Ending: 6/30/2016

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	Vice-Chairman	Director	0.00	222	0.5		Travel	\$ 587		1
2	Ben Knochel	Director	Director	0.00	0	0.5		Travel	0		2
3	Paul Kelson	Director	Director	0.00	50	0.5		Travel	131		3
4	Dennis Mott	Director	Director	0.00	148	0.5		Travel	392	line 24; col. 3	4
5	Roger Beutel	Sec/Treasurer	Director	0.00	0	0.5			0		5
6	Bryan Stoller	Chairman	Director	0.00	49	0.5		Travel	129		6
7	Kathy Woodruff	Director	Director	0.00	414	0.5		Travel	1,093	line 24; col. 3	7
8	Ed Leman	Director	Director	0.00	0	0.5			0		8
9	Tim Steffen	Director	Director	0.00	236	0.5		Travel	623	line 24; col. 3	9
10	Royce Scheiler	Director	Director	0.00	0	0.5			0		10
11											11
12											12
13								TOTAL	\$ 2,954		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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Morgan Stanley (PLA)		x	State Payment Delays	Interest	10/2008	4,667,000		None	2.2100	4,137	6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 4,667,000				\$ 4,137	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$				\$	14	
15	TOTALS (line 9+line14)						\$ 4,667,000				\$ 4,137	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 2015 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 2016 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:		2011		8	
		2012		9	
		2013		10	
		2014		11	
		2015		12	
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2015	\$	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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apos Christian Timber Ridge COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0016220

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(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.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

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 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

A. Square Feet: 50,135

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

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

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

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	LTC Facility	821,980	1969	\$ 33,227	1
2					2
3	TOTALS	821,980		\$ 33,227	3

XI. OWNERSHIP COSTS (continued)

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

	1	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	\$	40	\$		\$ 647,557	4
5	37			1977	1,006,746	25,169	40	25,169		977,785	5
6											6
7											7
8											8
	Improvement Type**										
9	3--Original Storage Building			1974	8,047		40			8,047	9
10	4--Second Floor Storage			1975	281		40			281	10
11	5--Balcony Storage			1976	289	4	40	4		289	11
12	6--Tub & Water Heater			1976	448	5	40	5		448	12
13	19--New Addition Phase 2			1979	47,854	1,196	40	1,196		45,220	13
14	7--Additional Storage Building Phase 1			1981	4,660	117	40	117		4,136	14
15	21--Activity Room/ TVs			1981	1,265	32	40	32		1,133	15
16	8--Additional Storage Building Phase 2			1982	21,495	537	40	537		18,540	16
17	22--Front Entrance			1982	8,046	201	40	201		7,009	17
18	9--Electrical Upgrade			1983	126	3	40	3		106	18
19	23--Security System & Energy Saver			1983	9,724	243	40	243		8,231	19
20	24--Courtyard Foyer			1984	6,477	162	40	162		5,324	20
21	10--Garage Extension			1985	842	21	40	21		673	21
22	25--Nursing Foyer			1985	24,285	607	40	607		19,362	22
23	26--Upkeep (Windows,Furnace,Fixtures)			1986	9,877	247	40	247		7,631	23
24	27--North End & East Wing			1987	26,990	675	40	675		20,189	24
25	1--3 stall garage			1988	22,885	572	40	572		16,305	25
26	28--1988 Additions			1988	27,441	686	40	686		19,851	26
27	29--1989 Additions			1989	48,259	1,206	40	1,206		33,724	27
28	30--1990 Additions			1990	60,923	1,523	40	1,523		41,073	28
29	31--1991 Additions			1991	11,832	296	40	296		7,685	29
30	32--1992 Additions			1992	14,999	375	40	375		9,373	30
31	33--1994 Additions			1994	31,810	795	40	795		18,313	31
32	34--1995 Additions			1995	32,834	821	40	821		18,095	32
33	35--1996 Additions			1996	6,371	159	40	159		3,354	33
34	36--1997 Additions			1997	23,216	580	40	580		11,651	34
35	2--Garage Door for Van			1998	667		15			667	35
36	37--1998 Additions			1998	6,263	157	40	157		2,988	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 Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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	\$	\$ 8,029	37
38	39--Air Conditioner	2000	1,882	47	40	47		777	38
39	40--Heat Pump	2000	3,100	78	40	78		1,279	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		731	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		5,775	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		436	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		239	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		4,358	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		990	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		9,136	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		1,114	47
48	49--Roof Repairs	2000	1,133	28	40	28		467	48
49	471--Garage Lights	2001	1,400	47	15	47		1,400	49
50	472--OT/PT Decorating	2001	1,111	37	15	37		1,111	50
51	473--Slab Jacking	2001	1,312	44	15	44		1,312	51
52	474--Roof Replacement	2001	21,380	713	15	713		21,380	52
53	475--Roof Replacement	2001	16,779	559	15	559		16,779	53
54	476--Lobby Carpet and Redecorating	2001	11,774	392	15	392		11,774	54
55	477--Dining Room Remodeling	2001	3,308	110	15	110		3,308	55
56	478--Additional QMRP office (by activities)	2001	2,393	80	15	80		2,393	56
57	479--Pipe Insulation	2001	2,613	87	15	87		2,613	57
58	480--North Resident Renovation	2001	4,632	154	15	154		4,632	58
59	481--Activity Room Remodeling	2001	1,903	63	15	63		1,903	59
60	482--Sourth Whirlpool Room	2001	2,676	89	15	89		2,676	60
61	483--Hand Rails	2001	2,844	95	15	95		2,844	61
62	484--South Living Remodeling	2001	5,107	170	15	170		5,107	62
63	537--Garage Door	2002	594	40	15	40		574	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		2,417	64
65	540--Water heater plumbing	2002	706	47	15	47		682	65
66	541--Water heaters	2002	8,482	565	15	565		8,200	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		527	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		3,089	68
69	575--Roof on large garage	2003	8,941	596	15	596		8,047	69
70	TOTAL (lines 4 thru 69)		\$ 2,295,781	\$ 42,669		\$ 42,669	\$	\$ 2,091,139	70

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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	\$ 42,669		\$ 42,669	\$	\$ 2,091,139	1
2	576--Garage door on small garage	2003	647	43	15	43		582	2
3	613--Plumb and insulate water lines	2004	7,274	485	15	485		6,062	3
4	614--Flooring for Corridors	2004	23,007	1,534	15	1,534		19,172	4
5	616--Air Conditioner	2004	1,259	84	15	84		1,049	5
6	617--Courtyard Carpet	2004	981	65	15	65		818	6
7	618--Heat Pump & Blower	2004	4,885	326	15	326		4,071	7
8	619--Electrical for Fuel tanks	2004	1,686	112	15	112		1,405	8
9	620--Heat pump	2004	3,980	265	15	265		3,317	9
10	621--Foot valve for Hopper	2004	637	42	15	42		531	10
11	622--Bathroom partitions	2004	3,176	212	15	212		2,647	11
12	623--Air conditioner south wing	2004	1,181	79	15	79		984	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									25
26	289--South Patio Sod & Lighting	1990	1,408		20			1,408	26
27	290--Pole Light	1993	975		20			975	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530		20			5,530	28
29									29
30	293--Sewer Repair	1994	6,700		20			6,700	30
31	294--Tile Drain	1995	721		20			721	31
32	295--Asphalt Patching	1995	1,290		20			1,290	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		15,136	33
34	TOTAL (lines 1 thru 33)		\$ 2,522,240	\$ 46,673		\$ 46,673	\$	\$ 2,309,523	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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		\$ 2,522,240	\$ 46,673		\$ 46,673	\$	\$ 2,309,523	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		37,298	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		3,500	3
4	299--Repair Asphalt	1999	3,500	175	20	175		3,063	4
5	511--Blacktop Ramp at Rear Entrance	2001	770		10			770	5
6	512--Landscape Drive Entrance	2001	1,447	48	15	48		1,447	6
7	513--Landscape around Timber Ridge	2001	1,230	41	15	41		1,230	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		11,422	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	223	15	223		2,786	9
10	648--Garage Door Opener	2005	720	48	15	48		552	10
11	649--Canopy Lighting	2005	788	53	15	53		604	11
12	650--MPR Remodel	2005	14,256	950	15	950		10,930	12
13	651--North Living Room Floor	2005	4,649	310	15	310		3,564	13
14	652--North Snack Room Remodeling	2005	1,452	97	15	97		1,113	14
15	653--Office Remodeling	2005	1,447	96	15	96		1,110	15
16	654--South Snack Room Refrigerator	2005	469		7			469	16
17	655--South Snack Room Remodeling	2005	9,127	608	15	608		6,997	17
18	656--Speech Room Floor	2005	641	43	15	43		491	18
19	680--Driveway Repavement	2005	50,323	3,355	15	3,355		38,581	19
20	681--Concrete to Picnic Area	2005	9,858	657	15	657		7,558	20
21	682--Concrete Pad for Dumpster	2005	806	54	15	54		618	21
22	692--Concrete leveling	2006	1,170	78	15	78		819	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		757	23
24	695--Cabinets and Countertops	2006	680	45	15	45		476	24
25	706--Phone system	2006	1,756	117	15	117		1,229	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		2,272	26
27	770--Concrete	2006	920	61	15	61		644	27
28	716--Bathroom remodel - 500 wing	2006	13,305	887	15	887		9,314	28
29	721--Laundry room remodel	2006	5,261	351	15	351		3,683	29
30	724--Door locks-South End	2006	687	46	15	46		481	30
31	735--North sick room	2006	3,557	237	15	237		2,490	31
32	740--Kitchen piping	2006	875	58	15	58		613	32
33	755--OT/PT office renovation	2006	287	19	15	19		201	33
34	TOTAL (lines 1 thru 33)		\$ 2,714,969	\$ 58,569		\$ 58,569	\$	\$ 2,466,605	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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		\$ 2,714,969	\$ 58,569		\$ 58,569	\$	\$ 2,466,605	1
2	697--Iron Fence for Rear Courtyard	2006	4,088	273	15	273		2,862	2
3	759--New driveway at Bus Garage	2006	5,130	342	15	342		3,591	3
4	762--North Courtyard Landscaping	2006	910	61	15	61		637	4
5	943--Roof Project	2010	18,642	165	15	165		991	5
6	801--Garage Doors - 4	2007	5,000	333	15	333		3,167	6
7	804--Bus Garage Renovations	2007	6,500	433	15	433		4,117	7
8	791--North Snack Room Remodeling	2007	5,476	365	15	365		3,468	8
9	796--Office Moves	2007	2,556	170	15	170		1,619	9
10	809--PT Outlet	2007	658	44	15	44		417	10
11	811--Floor and Cabinets N. Treatment	2007	22,292	1,486	15	1,486		14,118	11
12	814--North Treatment Room - Plumbing	2007	1,825	122	15	122		1,156	12
13	821--Office Move	2007	11,808	787	15	787		7,479	13
14	826--Damper - Heat and Air Conditioning	2007	61	4	15	4		39	14
15	831--Donated - New Concrete Sidewalk	2007	1,385	92	15	92		877	15
16	832--Landscaping - Donations	2007	600	40	15	40		380	16
17	833--2 Donated Wheelchairs and Dynavox	2007	1,000	67	15	67		633	17
18	836--Contributions - Landscaping - Time and Labor	2007	2,010	134	15	134		1,273	18
19	837--Contributions - Labor for N. Treatment Room	2007	39	3	15	3		24	19
20	786--Courtyard Landscaping	2007	9,283	619	15	619		5,879	20
21	790--Front Courtyard - Sidewalk	2007	1,950	130	15	130		1,235	21
22	824--Light Poles	2007	954	64	15	64		604	22
23	841--OT/PT Remodeling (flooring and painting)	2008	8,992	599	15	599		5,395	23
24	842--MPR Courtyard Door	2008	11,354	757	15	757		6,812	24
25	843--TR roof	2008	25,075	1,672	15	1,672		15,045	25
26	844--North Med Room remodeling (electrical)	2008	2,613	174	15	174		1,568	26
27	845--Hallway remodeling (Handrails and Wall coverings)	2008	2,233	149	15	149		1,340	27
28	846--South living room redecoration	2008	1,767	118	15	118		1,060	28
29	872--200 Wing Roof	2009	33,690	2,246	15	2,246		17,968	29
30	873--Air Conditioner (Roof Top)	2009	3,962		7			3,962	30
31									31
32	874--Audio Visual Equipment	2009	7,084		7			7,084	32
33	945--Heat Tape Material - Gutters	2010	2,400	969	7	969		5,816	33
34	TOTAL (lines 1 thru 33)		\$ 2,916,306	\$ 70,987		\$ 70,987	\$	\$ 2,587,221	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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		\$ 2,916,306	\$ 70,987		\$ 70,987	\$	\$ 2,587,221	1
2	875--Hallway remodeling (Handrails and Wall coverings)	2009	47,652	3,177	15	3,177		25,414	2
3	876--Laundry Water Heater	2009	4,895		7			4,895	3
4	877--Lighting Project	2009	24,448		7			24,448	4
5	878--MPR Windows	2009	7,632	509	15	509		4,071	5
6	879--North Med Room remodeling (cabinets)	2009	1,237	82	15	82		659	6
7	881--Sprinkler Main Valve Replacement	2009	6,750	1,467	20	1,467		10,267	7
8	924--Repair Asphalt in Front Drive	2009	4,361	291	15	291		2,035	8
9	12--1972 Additions	1972	157		40			157	9
10	13--1973 Additions	1973	1,051		40			1,051	10
11	14--1973 Additions	1973	1,326		40			1,326	11
12	964--Kitchen/Laundry Area Roof Replacement	2010	13,742	2,278	15	2,278		13,668	12
13	976--500 Wing Roof Replacement	2011	15,095	337	15	337		2,700	13
14	982--Kitchen Roof	2011	13,742	1,243	15	1,243		8,700	14
15	985--Roof repairs with HVAC units	2011	2,478	343	15	343		2,400	15
16	987--100 Wing Roof Replacement	2011	14,540	916	15	916		6,413	16
17	990--North end Rooftop HVAC units	2011	34,170	1,006	15	1,006		6,038	17
18	880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	916	15	916		5,497	18
19	1003--400 and 600 Wings Roof	2012	33,795	845	40	845		4,224	19
20	1004--Tempstar condenser	2012	2,500	167	15	167		833	20
21	1016--MPR Offices - Electrical / IT	2013	5,578	372	15	372		1,487	21
22	1018--Floor Covering (food prep, hall, storage)	2013	4,563	652	7	652		2,607	22
23	1021--Rheem furnace and a/c	2013	6,964	464	15	464		1,857	23
24	1022--Rheem Furnace and Gas Piping	2013	8,747	583	15	583		2,333	24
25	714--Bathroom remodeling 400 wing	2006	9,659	644	15	644		6,761	25
26	1087--IT Wiring for office changes	2014	2,729	273	10	273		819	26
27	1096--Landscaping - Brick Edging	2014	11,107	740	15	740		2,221	27
28	1097--Main Hallway Flooring	2014	30,000	2,000	15	2,000		6,000	28
29	1104--MPR Offices Wall construction	2014	5,850	195	30	195		585	29
30	1109--Roof for MPR	2014	13,349	667	20	667		2,002	30
31	1110--Roof for MPR - Rerun gas lines	2014	2,285	152	15	152		457	31
32	1118--Heated Bus Garage Door & Opener	2015	3,165	211	15	211		422	32
33	1119--Nurse Stations - Design, Cabinets, Installed	2015	46,816	3,121	15	3,121		6,242	33
34	TOTAL (lines 1 thru 33)		\$ 3,318,689	\$ 94,638		\$ 94,638	\$	\$ 2,745,810	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12E, Carried Forward		\$ 3,318,689	\$ 94,638		\$ 94,638	\$	\$ 2,745,810	1
2 1120--Stainless Steel Door Plates	2015	5,720	381	15	381		763	2
3 1121--TR Main Hallways & 18 TR Resident Rooms Flooring	2015	42,898	2,860	15	2,860		5,720	3
4 1152--Ceiling tiles--replacement	2015	2,819	188	15	188		376	4
5 1154--RTU System-Roof Top Unit w/Economizer	2015	8,024	535	15	535		1,070	5
6 1158--TR Handrails	2015	9,451	630	15	630		1,260	6
7 1160--TR CUH9350524 Chromalox 5KW Ceiling Htr	2015	7,194	480	15	480		959	7
8 1161--TR MPR Ceiling	2015	5,539	369	15	369		739	8
9 1168--Soiled Util,Housekpg,Dr Exam rms floorcover	2015	3,226	215	15	215		430	9
10 767--Concrete	2006	18,800	1,253	15	1,253		13,160	10
11 691--Picnic area landscaping	2006	1,660	111	15	111		1,162	11
12 1186--Concrete area in front of bus garage	2016	7,080	472	15	472		472	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 TOTAL (lines 1 thru 33)		\$ 3,431,100	\$ 102,132		\$ 102,132	\$	\$ 2,771,921	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	\$638,146	\$67,228	\$67,228	\$	11	\$255,957	71
72	Current Year Purchases	12,670	1,287	1,287		4	1,287	72
73	Fully Depreciated Assets	1,071,693	12,293	12,293		9	1,071,693	73
74	Disposed Assets	30,991				8	3,600	74
75	TOTALS	\$1,753,500	\$80,808	\$80,808	\$		\$1,332,537	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

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)	\$5,217,827	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$182,940	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$182,940	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,104,458	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully depreciated vehicles	\$88,216	\$	\$88,216	86
87	Capitalized repairs	40,381	3,581	18,897	87
88	Vehicle Equipment	60,026	4,860	15,525	88
89	Vehicles	328,109	26,546	168,987	89
90	Disposed Assets	108,878		86,184	90
91	TOTALS	\$625,610	\$34,987	\$377,809	91

G. Construction-in-Progress

	Description	Cost	
92	Parking Lot Replacement	\$3,100	92
93			93
94			94
95		\$3,100	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
- If NO, see instructions.

☐ YES
☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

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

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
☒ NO
16. Rental Amount for movable equipment: \$ 1,020
- Description: Oygen Concentrators - \$1,020
- (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.	/2017	\$
13.	/2018	\$
14.	/2019	\$

* 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
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	303	1,514		1,817
3	Classroom Wages (a)	1,700	10,540		12,240
4	Clinical Wages (b)	850	21,080		21,930
5	In-House Trainer Wages (c)	1,318	32,698		34,016
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 4,171	\$ 65,832	\$	\$ 70,003
10	SUM OF line 9, col. 1 and 2 (e)	\$ 70,003			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$51,009

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	25
2. From other facilities (f)	25
DROP-OUTS	
1. From this facility	5
2. From other facilities (f)	
TOTAL TRAINED	55

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
	Service	Schedule V Line & Column Reference	2	3	4		5	6	7	8
			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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 625,108	\$ 626,858	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	448,409	844,176	3
4	Supply Inventory (priced at)	19,489	20,456	4
5	Short-Term Investments	4,210,788	4,210,788	5
6	Prepaid Insurance	285,135	28,424	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	436,894	437,701	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,025,823	\$ 6,168,403	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	33,227	551,258	13
14	Buildings, at Historical Cost	3,075,875	7,593,602	14
15	Leasehold Improvements, at Historical Cost	358,315	646,351	15
16	Equipment, at Historical Cost	2,239,246	3,146,086	16
17	Accumulated Depreciation (book methods)	(4,392,479)	(6,737,633)	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	11,605,276	11,605,276	21
22	Other Long-Term Assets (specify):	41,448	41,448	22
23	Other(specify): <u>Investment in Other Facilities</u>	10,486,365	10,486,365	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,447,273	\$ 27,332,753	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 29,473,096	\$ 33,501,156	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 444,910	\$ 475,909	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	357,805	583,687	30
31	Accrued Taxes Payable (excluding real estate taxes)	(358)	680	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	173,504	280,001	34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Rounding</u>	(4)		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 975,857	\$ 1,340,277	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>	37,523	37,523	43
44	<u>Investment from Other Facilities</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 37,523	\$ 37,523	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,013,380	\$ 1,377,800	46
47	TOTAL EQUITY(page 18, line 24)	\$ 28,459,716	\$ 32,123,356	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 29,473,096	\$ 33,501,156	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 26,568,755	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 26,568,755	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,890,961	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,890,961	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)	\$ 28,459,716	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning: 7/1/2015

Ending:

6/30/2016

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,038,384	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,038,384	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	66,155	10
11	CNA Training Reimbursements	102,018	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	1	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)	\$ 168,174	23
	D. Non-Operating Revenue		
24	Contributions	3,311,076	24
25	Interest and Other Investment Income***	518,009	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,829,085	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached schedule	461,128	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 461,128	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,496,771	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,021,437	31
32	Health Care	3,814,057	32
33	General Administration	1,224,759	33
	B. Capital Expense		
34	Ownership	309,556	34
	C. Ancillary Expense		
35	Special Cost Centers	5,546	35
36	Provider Participation Fee	230,455	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,605,810	40
41	Income before Income Taxes (line 30 minus line 40)**	1,890,961	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,890,961	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) ICFID/DD	4,038,384	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,038,384	49

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

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

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,868	2,160	\$ 80,525	\$ 37.28	1
2	Assistant Director of Nursing	2,091	2,264	74,058	32.71	2
3	Registered Nurses	18,382	21,186	603,776	28.50	3
4	Licensed Practical Nurses	16,541	18,432	452,165	24.53	4
5	CNAs & Orderlies	0	0	0		5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,956	2,160	47,290	21.89	9
10	Activity Assistants	18,877	20,446	236,963	11.59	10
11	Social Service Workers	1,936	2,160	52,676	24.39	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	929	1,024	28,437	27.77	13
14	Head Cook	4,943	5,514	71,174	12.91	14
15	Cook Helpers/Assistants	15,391	17,202	181,922	10.58	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	4,919	5,397	91,955	17.04	17
18	Housekeepers	10,379	11,330	125,077	11.04	18
19	Laundry	9,388	10,675	124,957	11.71	19
20	Administrator	1,456	1,592	86,452	54.30	20
21	Assistant Administrator	904	1,024	49,287	48.13	21
22	Other Administrative	2,648	2,958	63,774	21.56	22
23	Office Manager	1,801	1,983	45,462	22.93	23
24	Clerical	926	1,054	15,527	14.73	24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	5,282	6,039	110,434	18.29	28
29	Resident Services Coordinator	1,876	2,160	56,165	26.00	29
30	Habilitation Aides (DD Homes)	101,870	110,838	1,376,318	12.42	30
31	Medical Records	0	0	0		31
32	Other Health Care Therapy	8,628	9,716	177,229	18.24	32
33	Other(specify) Day Program	1,130	1,249	21,128	16.92	33
34	TOTAL (lines 1 - 33)	234,121	258,563	\$ 4,172,751 *	\$ 16.14	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	120	\$ 5,922	1-3	35
36	Medical Director	Flat Fee	1,704	9-3	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	0	0		38
39	Pharmacist Consultant	66	4,296	10-3	39
40	Physical Therapy Consultant	25	1,637	10-3	40
41	Occupational Therapy Consultant	37	2,475	10a-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	152	10,924	10a-3	43
44	Activity Consultant	0	0		44
45	Social Service Consultant	0	0		45
46	Other(specify) Psychologist Consultant	13	2,023	12-3	46
47	Dental Consultant	0	0	10a-3	47
48	Psychiatrist Consultant	8	1,780	10a-3	48
49	TOTAL (lines 35 - 48)	422	\$ 30,759		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	140	\$ 4,534	10-3	50
51	Licensed Practical Nurses	1,083	34,148	10-3	51
52	Certified Nurse Assistants/Aides	3,669	72,479	10a-3	52
53	TOTAL (lines 50 - 52)	4,892	\$ 111,161		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Ron Messner	Administrator	0	\$ 86,452
Matthew Steffen	Assistant Administrator	0	49,287
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 135,739
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
HEINOLD-BANWART, LTD.	Accounting	\$	8,296
KOCH CONSULTANTS	Accounting		4,554
SIKICH LLP	Accounting/Data Processing		6,432
BROOKEROSE, INC.	Data Processing		37,598
KRONOS INCORPORATED	Data Processing		22,949
PAPERLESSPAY CORPORATION	Data Processing		1,304
PNC BANK	Data Processing		469
QUANTUM SOLUTIONS INC	Data Processing		4,180
RELIAS LEARNING, LLC	Data Processing		8,109
BENCKENDORF & BENCKENDOF	Legal		490
HOWARD & HOWARD ATTORNE	Legal		1,559
MORRIS, DUANE	Legal		2,481
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 98,421
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	90,939
Unemployment Compensation Insurance			125
FICA Taxes			326,030
Employee Health Insurance			251,159
Employee Meals			337
Illinois Municipal Retirement Fund (IMRF)*			
Employee Physicals			9,358
Employee Promotional			10,530
Defined Contribution Pension Plan			183,029
Benefits Allocated to Day Program			(20,627)
Disability Insurance			17,702
Benefits for Transferred wages			(119,391)
Employee Scholarships			8,750
TOTAL (agree to Schedule V, line 22, col.8)			\$ 757,941
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	
Advertising: Employee Recruitment			2,124
Health Care Worker Background Check (Indicate # of checks performed 32)			941
Patient Background Checks			0
Participation Fees & Certificates			0
Dues (Employers Assn, IHCA, Don Moss)			441
Subscriptions (journals, news, etc.)			12,009
Driving Records Verification			611
Secretary of State			301
Less: Public Relations Expense	(		10
Non-allowable advertising	(		
Yellow page advertising	(		
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 16,437
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	2,322
See Page 24 (XX-16)			(2,322)
In-State Travel			846
Seminar Expense			
Entertainment Expense	(		
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	846

*** 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. IHCA - \$4,380, Don Moss & Assoc - \$2,200, Institute on Public Policy - \$3,226

(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? 15 yrs

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 79,722 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. \$ 230,455
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 benefit on Schedule V. \$ 337 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No, they have been adjusted out.
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? 90%
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. \$ 66,155

(17) Has an audit been performed by an independent certified public accounting firm? _____
Firm Name: Koch Consultants, LTD

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

Schedule V - Costs Center Expenses		
Lines	Description	Amount
1	Day Program Costs	17,538
43	Facility Bulletin / Newsletter	5,546
36	Investment Management Fees	86,472
36	Interest Expense	4,137
15	Bad Debt	-
27	Dental costs	3,255
27	Charitable Contributions	500
27	Fines & Penalties	-
27	Miscellaneous	29
	Other Expenses	117,477

Schedule V - Reclassifications				Amount
Lines	Description	Increase	Decrease	
6	Communication equipment rental	-		
35	Communication equipment rental		-	
32	Interest Expense	4,137		
36	Interest Expense		4,137	
11	Donated labor	516		
1	Donated labor	-		
4	Donated labor	83		
6	Donated labor	1,506		
21	Donated labor	476		
10	Donated labor	-		
10a	Donated labor	124		
12	Donated labor	936		
27	Donated labor		3,641	
38	Medically necessary transportation	-		
14	Medically necessary transportation		-	
10a	Disability Pay to Benefits		17,702	
22	Disability Pay to Benefits	17,702		
13	Nurse aid trainer wages	57,253		
1	Nurse aid trainer wages		466	
6	Nurse aid trainer wages		543	
10	Nurse aid trainer wages		51,008	
10a	Nurse aid trainer wages		1,194	
11	Nurse aid trainer wages		314	
12	Nurse aid trainer wages		3,655	
15	Nurse aid trainer wages		73	
17	Nurse aid trainer wages		-	
39	Dental costs	3,255		
27	Dental costs		3,255	
		85,988	85,988	

Schedule V, Line 39 - Ancillary Service Centers		
Dental costs for 28 visits	\$	3,255

Schedule VI B - Non-paid workers			
Lines	Description	Amount	
31	Donated Labor	\$	3,641
Department	Time in Hours	Time in Dollars	
Activities	60.75	516	
Kitchen	-	-	
Laundry	9.75	83	
Maintenance	150.50	1,506	
Nursing	-	-	
PT/OT	14.50	124	
Social Service Programs	110.00	936	
Office	56.00	476	
Totals	401.50	\$	3,641

Schedule VII - Compensation Received From Other Nursing Homes	
Virgil Metzger - \$222.13 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Ben Knochel - \$0.00 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Paul Kelson - \$49.51 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Dennis Mott - \$148.17 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Bryan Stoller - \$48.71 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Kathy Woodruff - \$413.69 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Tim Steffen - \$235.66 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

Sch. XV - Balance Sheet, Line 9; Other Current Assets	
A/R - N.A. Training	8,681
A/R - Bequests	6,000
A/R - Health Insurance	412,161
A/R - Employees	10,052
	436,894

Sch. XV - Balance Sheet, Line 22; Other Long-Term Assets	
Investment in Related Entities	10,486,365

Sch. XVII - Income Statement, Line 28; Other Revenue	
Developmental training	493,159
Farm Income	900
Gain/(Loss) on Sale of Assets	(33,531)
Increase in Cash Value of Life Insurance	-
Miscellaneous	600
Cost to Market Adjustment on Investments	461,128

Sch. XVII - Income Statement, Line 41 - Income Before Taxes	
Income before taxes per cost report	1,890,961
Income from related parties	(189,350)
Estimated excess for year, Form 990, p.1, line 18	1,701,611

Sch. XVIII - A. Staffing and Salary Costs	
Sch. V. Cost Center Expenses, Column 1, Row 45	4,172,751
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(4,172,751)
Variance	-

Schedule XIX, D - Employee Benefits and Payroll Taxes - FICA calculation	
Salaries, Sch V, Line 45, Col 1	4,172,751
Prior Year PTO Accrual	(189,258)
Current Year PTO Accrual	187,501
Prior Year Wage Accrual	130,409
Current Year Wage Accrual	(158,202)
Section 125 Wages not applicable to FICA taxes	(281,931)
Less: Wages over FICA taxation limit of SS Wages (\$0 x 6.2%/7.65%)	-
Add: Wages Allocated to other facilities	400,559
Add: ACCS Wages	
Add: wages included in employee meal calculation	
Cash basis salaries	4,261,829
FICA rate	7.650%
Calculated FICA	326,030
FICA per Sch XIX	326,030
Variance	(0)

Sch. XX - General Information		
12. Nurse Aide Trainer Wages:		
	Administrator	-
	Therapy / PT / OT	1,194
	Activities Director	314
	Day Program	73
	Head Cook	466
	Maintenance	543
	Nursing	51,008
	Soc. Serv. / QMRP	3,655
		57,253

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

16. Out of State Travel	
Administration	46
Administrator	-
Assistant Administrator	46

Board of Directors	
Virgil Metzger (Not out of State)	
Ben Knochel	-
Paul Kelson (Not out of State)	
Dennis Mott	392
Bryan Stoller (Not out of State)	
Kathy Woodruff	1,093
Tim Steffen	623
	2,108

Nursing	
None	-
	-

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate #0033712

Linden Estate #0039305

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

Bryan Stoller, Chairman

Virgil Metzger, Vice Chairman

Paul Kelson, Secretary/Treasurer

Kathy Woodruff, Director

Dennis Mott, Director

Tim Steffen, Director

Ed Leman, Director

Royce Scheiler, Director

Ben Knochel, Director (term began 05/21/2016)

Roger Beutel, Director (term ended 5/21/2016)

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

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

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	EPIC	TCRC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	1	2	2	0								
Miles per trip	40	40	5	40								
Gas/Depreciation 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	\$10.50	\$10.50	\$10.50									
Driver Wages	\$15.50	\$15.50	\$15.50	\$13.00								
Gas & Depreciation	\$ 50.00	\$ 54.00	\$ 6.25	\$ 30.00	\$ 110.25	\$ 170.50	55.53%	36,734.82	(34,987.00)	1,748.00	14	Sch. VI Ln. 29
Depreciation						\$ -			34,987.00	34,987.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 19.38	\$ 19.38	\$ 11.63	\$ 16.25	\$ 50.39	\$ 81.40	26.51%	17,537.92		17,538.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 13.13	\$ 13.13	\$ 7.88	\$ -	\$ 34.14	\$ 55.15	17.96%	11,882.26		11,882.00	10	Sch. VI Ln. 29
Total	\$ 82.51	\$ 86.51	\$ 25.76	\$ 46.25	\$ 194.78	\$ 307.05		66,155.00		66,155.00		

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

From: 7/1/2015

to

6/30/2016

COMPLETED FOR 2015

CLASS DATE		72																												
		TR						OE						LE						CILA										
		# of Students	CLASS			OJT			# of Students	CLASS			OJT			# of Students	CLASS			OJT			# of Students	CLASS			OJT			
			Hrs	Wages	HRS	Wages	Hrs	Wages		HRS	Wages	Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages	Hrs	Wages		HRS	Wages					
completed	50	31	1,240	\$	10,540.00	2480	\$	21,080.00	6	240	\$	2,040.00	480	\$	4,080.00	2	80	\$	680.00	160	\$	1,360.00	11	440	\$	3,740.00	880	\$	7,480.00	
still enrolled, not complete	8	3	60	\$	510.00	120	\$	1,020.00	3	60	\$	510.00	120	\$	1,020.00	1	20	\$	170.00	40	\$	340.00	1	20	\$	170.00	40	\$	340.00	
dropouts	2	2	40	\$	340.00	80	\$	680.00	0	0	\$	-	0	\$	-	0	0	\$	-	0	\$	-	0	0	\$	-	0	\$	-	
				\$	-	0	\$	-				\$	-	0	\$	-			\$	-	0	\$	-			\$	-	0	\$	-
Total	2200	36	1340	\$	11,390.00	2680	\$	22,780.00	9	300	\$	2,550.00	600	\$	5,100.00	3	100	\$	850.00	200	\$	1,700.00	12	460	\$	3,910.00	920	\$	7,820.00	

					WAGES				Hours					
TRAINER WAGES	Classification	Hours	Hourly Rate	Wages		TR	OE	LE	CILA	TR	OE	LE	CILA	
Kristen Dancey	10		\$	-	#N/A	-	-	-	-	-	-	-	-	8
Cheryl Hays	10s	81.00	\$	1,381.05	#N/A	841.19	188.33	62.78	288.77	49.34	11.05	3.68	16.94	7.25
Don Bowers	12q	49.50	\$	965.25	#N/A	587.93	131.63	43.88	201.83	30.15	6.75	2.25	10.35	
Evie Mogler	12r	4.00	\$	101.80	#N/A	62.01	13.88	4.63	21.29	2.44	0.55	0.18	0.84	22.936
Gary Folkerts	6	33.00	\$	891.00	#N/A	542.70	121.50	40.50	186.30	20.10	4.50	1.50	6.90	
Crystal Streitmatter	17		\$	-	#N/A	-	-	-	-	-	-	-	-	
Jenny Smith	10ot	24.00	\$	579.36	#N/A	352.88	79.00	26.33	121.14	14.62	3.27	1.09	5.02	20
Kathy Kelch	10	140.75	\$	3,963.52	#N/A	2,414.14	540.48	180.16	828.74	85.73	19.19	6.40	29.43	5.734
Leigh Mason	12q		\$	-	#N/A	-	-	-	-	-	-	-	-	
Lori Brittain	1	28.00	\$	765.24	#N/A	466.10	104.35	34.78	160.00	17.05	3.82	1.27	5.85	
Sam Getz	10		\$	-	#N/A	-	-	-	-	-	-	-	-	
Isaac Aberle	11		\$	-	#N/A	-	-	-	-	-	-	-	-	
Randy Mogler	12r	101.00	\$	2,597.72	#N/A	1,582.25	354.23	118.08	543.16	61.52	13.77	4.59	21.12	
Rob Mooney	12r	20.00	\$	511.20	#N/A	311.37	69.71	23.24	106.89	12.18	2.73	0.91	4.18	
Sherrie Parnham	12r	4.00	\$	104.36	#N/A	63.56	14.23	4.74	21.82	2.44	0.55	0.18	0.84	
Tina Leman	12m	39.00	\$	936.00	#N/A	570.11	127.64	42.55	195.71	23.75	5.32	1.77	8.15	
Mark Baker	12q	48.00	\$	783.84	#N/A	477.43	106.89	35.63	163.89	29.24	6.55	2.18	10.04	
Isaac Aberle	11	24.00	\$	515.76	#N/A	314.14	70.33	23.44	107.84	14.62	3.27	1.09	5.02	
Gayle Fidler	10	7.00	\$	161.00	#N/A	98.06	21.95	7.32	33.66	4.26	0.95	0.32	1.46	
Vikki Steele	15	6.50	\$	120.64	#N/A	73.48	16.45	5.48	25.22	3.96	0.89	0.30	1.36	
Stephanie Barth	10a		\$	-	#N/A	-	-	-	-	-	-	-	-	
Kathy Kelch	10	1,767.25	\$	49,765.76	#N/A	30,311.87	6,786.24	2,262.08	10,405.57	1,076.42	240.99	80.33	369.52	
Gayle Fidler	10	1,298.00	\$	29,854.00	#N/A	18,183.80	4,071.00	1,357.00	6,242.20	790.60	177.00	59.00	271.40	
OE					#N/A	-	-	-	-	-	-	-	-	
Jodi Fehr	17		\$	-	#N/A	-	-	-	-	-	-	-	-	
Evie Mogler	12r		\$	-	#N/A	-	-	-	-	-	-	-	-	
LE					#N/A	-	-	-	-	-	-	-	-	
Rob Mooney	12r		\$	-	#N/A	-	-	-	-	-	-	-	-	
			\$	-	#N/A	-	-	-	-	-	-	-	-	
CILA					#N/A	-	-	-	-	-	-	-	-	
Sherrie Parnham	12r		\$	-	#N/A	-	-	-	-	-	-	-	-	
Leigh Wamsley	12q		\$	-	#N/A	-	-	-	-	-	-	-	-	
					#N/A	57,253.02	12,817.84	4,272.61	19,654.02	2,238.41	501.14	167.05	768.41	

Total trainer wages 3675 \$ 93,997.50 \$ 2,660.00 Give this number to Kathy Tanner for Training Billing for Next Year - Assumes 15% Video Classes and 25% Benefits

	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	#N/A 2	0	0	0
Clinical Wages	#N/A \$ 680.00	\$ -	\$ -	\$ -
Classroom Wages	#N/A \$ 340.00	\$ -	\$ -	\$ -
In-House Trainer Wages	#N/A \$ 570.00	\$ -	\$ -	\$ -
Completed				
Number from this Facility	#N/A 31	6	2	11
Clinical Wages	#N/A \$ 11,050.00	\$ 2,550.00	\$ 850.00	\$ 3,910.00
Classroom Wages	#N/A \$ 22,100.00	\$ 600.00	\$ 1,700.00	\$ 7,820.00
In-House Trainer Wages	#N/A \$ 37,029.00	\$ 2,441.00	\$ 2,848.00	\$ 13,103.00

Supplies 4654.38

Schedule V		TR	OE	LE	CILA
	Line	Change	Change	Change	Change
Dietary	1	(466.00)	(104.00)	(35.00)	(160.00)
Maintenance	6	(543.00)	(122.00)	(41.00)	(186.00)
Nursing	10	(51,008.00)	(11,420.00)	(3,807.00)	(17,510.00)
Therapy	10a	-	-	-	-
OT/PT	10ot	(353.00)	(79.00)	(26.00)	(121.00)
Activities	11	(314.00)	(70.00)	(23.00)	(108.00)
RSD	12r	(2,019.00)	(452.00)	(151.00)	(693.00)
QMRP's	12q	(1,065.00)	(239.00)	(80.00)	(366.00)
MSSD	12m	(570.00)	(128.00)	(43.00)	(196.00)
Training Wages	13	57,253.00	12,818.00	4,273.00	19,654.00
Day Program	15	(73.00)	(16.00)	(5.00)	(25.00)
Administrator	17	-	-	-	-
OJT	12ojt	-	-	-	-
Speech	10s	(841.00)	(188.00)	(63.00)	(289.00)
Adjustment	12	(1.00)	-	1.00	-
		-	-	-	-