

		FOR BHF USE				

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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: <u>0012328</u> Facility Name: <u>Apostolic Chr Home of Eureka</u> Address: <u>610 Cruger</u> <u>Eureka</u> <u>61530</u> Number City Zip Code County: <u>Woodford</u> Telephone Number: <u>(309) 467-2311</u> Fax # <u>(309) 467-2584</u> HFS ID Number: _____ Date of Initial License for Current Owners: <u>1966</u> Type of Ownership: <table style="width: 100%;"> <tr> <td style="width: 33%;"> ☒ VOLUNTARY, NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code <u>501c(3)</u> </td> <td style="width: 33%;"> ☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____ </td> <td style="width: 33%;"> ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other _____ </td> </tr> </table> In the event there are further questions about this report, please contact: Name: <u>Thomas A. Hoffman</u> Telephone Number: <u>(309) 467-2311</u> Email Address: _____	☒ VOLUNTARY, NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code <u>501c(3)</u>	☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____	☐ GOVERNMENTAL ☐ State ☐ County ☐ Other _____	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> 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. <table style="width: 100%;"> <tr> <td style="width: 20%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) <u>Thomas A. Hoffman</u> (Title) <u>Administrator</u></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # ()</td> </tr> </table> 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	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Thomas A. Hoffman</u> (Title) <u>Administrator</u>	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # ()
☒ VOLUNTARY, NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code <u>501c(3)</u>	☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____	☐ GOVERNMENTAL ☐ State ☐ County ☐ Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Thomas A. Hoffman</u> (Title) <u>Administrator</u>							
Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # ()							

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Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	<u>100</u>	Skilled (SNF)	<u>100</u>	<u>36,600</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>9</u>	Sheltered Care (SC)	<u>9</u>	<u>3,294</u>	5
6		ICF/DD 16 or Less			6
7	<u>109</u>	TOTALS	<u>109</u>	<u>39,894</u>	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	<u>4,065</u>	<u>29,138</u>	<u>1,080</u>	<u>34,283</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		<u>2,533</u>		<u>2,533</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>4,065</u>	<u>31,671</u>	<u>1,080</u>	<u>36,816</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 92.28%D. How many bed-hold days during this year were paid by the Department?
_____ (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)Apartment, Duplex, CondominiumF. Does the facility maintain a daily midnight census? YesG. 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 1966

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date 1966 NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 100 and days of care provided 1,080Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRAU ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

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Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	431,602	24,203	22,118	477,923		477,923		477,923		1
2	Food Purchase		298,667		298,667		298,667	(25,222)	273,445		2
3	Housekeeping	159,483	30,779	1,737	191,999		191,999	(8,090)	183,909		3
4	Laundry	140,579	13,093	1,181	154,853		154,853		154,853		4
5	Heat and Other Utilities			219,833	219,833		219,833	(49,267)	170,566		5
6	Maintenance	177,171	11,870	81,453	270,494		270,494	(51,471)	219,023		6
7	Other (specify):*										7
8	TOTAL General Services	908,835	378,612	326,322	1,613,769		1,613,769	(134,050)	1,479,719		8
	B. Health Care and Programs										
9	Medical Director			4,800	4,800		4,800		4,800		9
10	Nursing and Medical Records	3,384,063	38,930	113,322	3,536,315	35,959	3,572,274		3,572,274		10
10a	Therapy	82,393	1,954	166,197	250,544		250,544	(368)	250,176		10a
11	Activities	240,844	5,269	6,702	252,815		252,815	(93)	252,722		11
12	Social Services	79,208	121	634	79,963		79,963		79,963		12
13	CNA Training					13,974	13,974		13,974		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,786,508	46,274	291,655	4,124,437	49,933	4,174,370	(461)	4,173,909		16
	C. General Administration										
17	Administrative	223,589			223,589		223,589	(25,632)	197,957		17
18	Directors Fees										18
19	Professional Services			30,730	30,730	(540)	30,190		30,190		19
20	Dues, Fees, Subscriptions & Promotions			47,602	47,602	767	48,369	(13,775)	34,594		20
21	Clerical & General Office Expenses	158,952	7,315	69,543	235,810	(180)	235,630	(18,555)	217,075		21
22	Employee Benefits & Payroll Taxes			1,145,369	1,145,369	(512)	1,144,857	(15,159)	1,129,698		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,975	5,975	465	6,440		6,440		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			98,570	98,570		98,570	(15,682)	82,888		26
27	Other (specify):*										27
28	TOTAL General Administration	382,541	7,315	1,397,789	1,787,645		1,787,645	(88,803)	1,698,842		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,077,884	432,201	2,015,766	7,525,851	49,933	7,575,784	(223,314)	7,352,470		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.

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Facility Name & ID Number Apostolic Christian Home of Eureka #0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
30	D. Ownership											
30	Depreciation			525,418	525,418		525,418	(91,268)	434,150			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			39,284	39,284		39,284	(39,284)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			564,702	564,702		564,702	(130,552)	434,150			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		132,405	6,658	139,063	(49,933)	89,130		89,130			39
40	Barber and Beauty Shops			30,048	30,048		30,048		30,048			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			253,576	253,576		253,576		253,576			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		132,405	290,282	422,687	(49,933)	372,754		372,754			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,077,884	564,606	2,870,750	8,513,240		8,513,240	(353,866)	8,159,374			45

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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.)

	1 Amount	2 Refer- ence	3 BHF USE ONLY	
NON-ALLOWABLE EXPENSES				
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals	(25,222)	2.2		4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	5,890	30.3		9
10 Interest and Other Investment Income		32.3		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions				20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt				24
25 Fund Raising, Advertising and Promotional				25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 CNA Training for Non-Employees		13		27
28 Yellow Page Advertising		20.3		28
29 Other-Attach Schedule	(334,534)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (353,866)		\$	30

BHF USE ONLY							
48		49		50		51	

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

	1 Amount	2 Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)			34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$		36
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (353,866)		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.

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

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.

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 ☒

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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						\$		\$			\$	9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$		\$			\$	14
15	TOTALS (line 9+line14)						\$		\$			\$	15

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

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

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

Facility Name & ID Number **Apostolic Christian Home of Eureka**# **0012328** Report Period Beginning: **01/01/2016** Ending: **12/31/2016**

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE Tax". The real estate tax statement and bill must accompany the cost report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 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	Apostolic Christian Home of Eureka	COUNTY	Woodford
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FACILITY IDPH LICENSE NUMBER 0012328

CONTACT PERSON REGARDING THIS REPORT Thomas A. Hoffman

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 provide copies of their original second installment tax bill.

Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328

Report Period Beginning:

01/01/2016 Ending:

12/31/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,865 B. General Construction Type: Exterior Brick Frame Protected Ord. & Fire Resistance Number of Stories Two

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).

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

Facility Name & ID Number Apostolic Christian Home of Eureka

0012328

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	62		1966	1966	\$ 488,404	\$	40	\$		\$ 488,404	4
5	38		1975	1975	605,234		40	6,462	6,462	605,234	5
6	11		1994	1994	1,522,126	38,053	39	39,029	976	872,325	6
7	4		1994	1994	226,582	3,957	39	5,810	1,853	127,910	7
8				1989	3,512		20			3,512	8
	Improvement Type**										
9	1967 - 1990			1967	222,229		40			222,229	9
10	Trees & Shrubs			1992	403		20			403	10
11	Radiator Covers			1992	5,500		20			5,500	11
12	Plumbing Upgrade			1992	2,348		20			2,348	12
13	Shed			1992	2,000		20			2,000	13
14	Alarm System			1992	4,520		20			4,520	14
15	Lock Sets			1992	1,207		20			1,207	15
16	Fireplace Glass			1992	587		10			587	16
17	Fountain Lights			1993	1,179		10			1,179	17
18	Exterior Lighting			1993	850		20			850	18
19	Kitchen Flooring			1993	2,441		20			2,441	19
20	Office Addition			1994	57,234	1,431	39	1,468	37	33,277	20
21	Roof			1994	17,577		20			17,577	21
22	Interior Hallway			1994	7,134		10			7,134	22
23	Improvements			1995	3,293		10			3,293	23
24	Roof & Insulation			1995	21,002		20			21,002	24
25	Building Improvements			1995	7,787		10			7,787	25
26	Life Safety Code			1995	21,125		20			21,125	26
27	Water Softner			1996	3,442		10			3,442	27
28	Social Service Office Remodel			1996	2,750	103	20		(103)	2,750	28
29	Life Safety Code			1996	8,113	168	20	384	216	8,113	29
30	Life Safety Door			1996	5,061	127	20	52	(75)	5,061	30
31	Ventilation & A/C System			1996	5,990		10			5,990	31
32	Front Room Carpet			1996	2,432		20	43	43	2,432	32
33	Guttering System			1996	3,355	84	20	72	(12)	3,355	33
34	Cabinetry in Tub Room			1996	2,945		10			2,945	34
35	Air Conditioning & Ventilation System			1996	8,942	224	20	318	94	8,942	35
36	Speaker System			1996	3,798		10			3,798	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

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	
37 Life Safety Ventilation System	1996	\$ 798	\$ 20	20	\$ 30	\$ 10	\$ 798	37
38 Six Air Conditioners	1997	2,882		10			2,882	38
39 Wall Fountain	1997	653		10			653	39
40 Hall Remodeling	1997	16,641	832	20	832		15,947	40
41 1998 - 1999	1998	22,349		10			22,349	41
42 Seven Air Conditioners	2000	3,626		10			3,626	42
43 Air Conditioner	2000	1,508		10			1,508	43
44 Generator & Building	2000	303,007	7,579	40	7,575	(4)	128,192	44
45 Wall Carpet	2000	3,630		10			3,630	45
46 Courtyard Improvements	2000	5,312		10			5,312	46
47 Courtyard improvements	1999	11,738		10			11,738	47
48 Air conditioner	2001	632		10			632	48
49 Lighting	2001	2,233		5			2,233	49
50 Attached wash stations	2001	849		10			849	50
51 Counter top	2001	550		10			550	51
52 Air conditioner	2001	9,725	486	20	486		7,492	52
53 Installation of sinks	2001	1,050		10			1,050	53
54 New dumpster door	2002	928	46	20	46		679	54
55 Flooring for 2002 addition and remodel	2002	85,333	4,267	20	4,267		59,738	55
56 2002 addition and remodel	2002	2,247,842	56,196	40	56,196		786,744	56
57 Room designation	2002	627		10			627	57
58 Drapes and blinds for dining, activity, therapy	2002	15,437		10			15,437	58
59 Courtyard sprinkler system	2002	8,800		10			8,800	59
60 Gravel driveway	2002	634		5			634	60
61 Landscaping for 2002 addition	2002	198,700	9,935	20	9,935		139,090	61
62 Sprinkler system for 2002 addition	2002	9,600		10			9,600	62
63 Surveillance camera	2003	1,750		5			1,750	63
64 Signage	2003	895		10			895	64
65 Valances	2003	662		10			662	65
66 Electrical work addition	2003	8,185	205	40	205		2,837	66
67 Addition painting	2003	5,289	132	40	132		1,816	67
68 Remodel breakroom	2003	3,085	154	20	154		2,118	68
69 Thermostats in addition	2003	560		10			560	69
70 TOTAL (lines 4 thru 69)		\$ 6,246,612	\$ 123,999		\$ 133,496	\$ 9,497	\$ 3,740,100	70

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

XI. OWNERSHIP COSTS (continued)

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

1	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
Improvement Type**								
1 Totals from Page 12A, Carried Forward		\$ 6,246,612	\$ 123,999		\$ 133,496	\$ 9,497	\$ 3,740,100	1
2 Steel Doors	2003	1,095	55	20	55		738	2
3 Oxygen room exhaust fan	2003	2,062	52	40	52		693	3
4 Storm sewer work	2003	3,500		10			3,500	4
5 Door alert system	2004	1,342		10			1,342	5
6 Smoke detectors, roller latches, fire window	2004	8,913		13	686	686	8,861	6
7 Life safety, wall repair, carpeting	2004	9,202	288	15	613	325	7,870	7
8 Handrails	2004	1,472		10			1,472	8
9 Roofing	2004	6,500	325	20	325		4,091	9
10 Remodel tubroom, room 121 & 123, hallways	2004	47,702	2,385	20	2,385		29,822	10
11 Carpeting room 255-257, office renovations	2004	13,647		20	682	682	8,242	11
12 Carpeting rm 251-254 & 258-259, heating & panic door	2004	8,348	240	17	491	251	5,892	12
13 Water softner for kitchen	2005	3,708		10			3,708	13
14 Cabinet for dining	2005	719		10			719	14
15 ADON office remodel	2005	1,841	92	20	92		1,089	15
16 Living room remodel	2005	1,615		20	81	81	959	16
17 Door for laundry room	2005	536	27	20	27		317	17
18 Water lines for water softner	2005	780	39	20	39		452	18
19 Central air conditioning unit	2005	4,902	245	20	245		2,819	19
20 Remodel tub rooms	2005	47,940	2,397	20	2,397		27,372	20
21 Kitchen hood and light fixtures	2005	9,076	454	20	454		5,146	21
22 Replace floor in walk-in cooler	2005	2,160	108	20	108		1,215	22
23 Doors for east hall room	2005	1,280	64	20	64		709	23
24 Wall carpet and corner guards	2005	2,278	52	15	152	100	1,685	24
25 Hot water delivery system	2006	2,142	107	10	36	(71)	2,142	25
26 Carpeting	2006	969	48	10	23	(25)	969	26
27 Storage area	2006	1,228	61	10	28	(33)	1,228	27
28 Plumbing & electrical for diswasher	2006	1,089	54	10	72	18	1,089	28
29 Soffit work	2006	4,268	213	10	354	141	4,268	29
30 Floor & wall tiling	2006	13,669	683	20	683		6,944	30
31 West entrance automatic door	2006	1,736	87	10	141	54	1,736	31
32 Sheltered care and tub room renovations	2006	16,029	801	20	801		8,078	32
33 Automatic door	2007	4,979		10	498	498	4,938	33
34 TOTAL (lines 1 thru 33)		\$ 6,473,339	\$ 132,876		\$ 145,080	\$ 12,204	\$ 3,890,205	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,473,339	\$ 132,876		\$ 145,080	\$ 12,204	\$ 3,890,205	1
2	Drywall in stairwell	2007	1,973	99	20	99		974	2
3	Sprinkler system	2007	802	40	20	40		394	3
4	Fireproofing of stairwell	2007	1,951	98	20	98		947	4
5	Carpeting & cabinets rm 200	2007	2,172	61	10	217	156	2,080	5
6	Fire panel	2007	2,311	231	10	231		2,156	6
7	Flooring rooms 134, 135, 136	2007	5,628	563	10	563		5,209	7
8	Flooring in quad	2007	52,194	2,610	20	2,610		23,926	8
9	Front entrance hallway renovations	2007	2,374	237	10	237		2,173	9
10	Exterior quad soffit replacement	2007	10,400	520	20	520		4,767	10
11	Smoke detectors	2007	569	57	10	57		513	11
12	Flooring	2007	2,910	291	10	291		2,619	12
13	Sprinkler system	2007	10,644	533	20	532	(1)	4,788	13
14	Fire grid ceiling	2008	1,725	86	20	86		767	14
15	Cabinetry in laundry	2008	561	56	10	56		499	15
16	Sprinkler system	2008	19,429	971	20	971		8,660	16
17	Air conditioning system	2008	2,300	115	20	115		949	17
18	Wood flooring install	2008	9,647	965	10	965		7,720	18
19	Doors for stairwell	2008	2,472	247	10	247		1,976	19
20	Phone system install	2008	26,715	2,672	10	2,672		23,616	20
21	Draperies	2008	1,568	157	10	157		1,374	21
22	Tub for upstairs w.s. room	2009		1,524	10		(1,524)		22
23	Sprinklers, fire damper updates w/caulking	2009	13,436	1,232	12	1,120	(112)	8,779	23
24	Flooring rms 109,110,111,112	2009	5,800	580	10	580		4,497	24
25	Auto doors, elevator & phone, walls, floors east rms.	2009	267,524	13,608	20	13,376	(232)	101,474	25
26	Tile & plumbing for tub rm, flooring rms. 257, 102, 101,224.	2009	15,716	1,572	10	1,572		11,400	26
27	Cabinets kitchen, water line n. hall & wing	2009	4,711	326	16	294	(32)	2,132	27
28	Tub for upstairs east south room	2010		1,795	10		(1,795)		28
29	Overhead & auto doors lawnsop & upeast entrance	2010	5,345	535	10	535		3,479	29
30	Blinds, flooring, walls for 214-220, utility, nurse station	2010	482,556	25,532	20	24,128	(1,404)	156,931	30
31	Flooring & wall tiles for upeastsouth hall spa rm	2010	7,140	714	10	714		4,644	31
32	Flooring, walls, ceiling upeast library	2010	5,632	563	10	563		3,566	32
33	Flooring, walls, ceiling for 101-108	2010	42,719	4,272	10	4,272		27,060	33
34	TOTAL (lines 1 thru 33)		\$ 7,482,263	\$ 195,738		\$ 202,998	\$ 7,260	\$ 4,310,274	34

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

STATE OF ILLINOIS

Page 12D

Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,482,263	\$ 195,738		\$ 202,998	\$ 7,260	\$ 4,310,274	1
2	A/C for main kitchen	2010	4,250	213	20	213		1,332	2
3	Gutter coverings south & north sides	2010	3,475	231	15	232	1	1,450	3
4	Water heaters	2010	4,343	434	10	434		2,641	4
5	Flooring for downstairs E & W + nurse station	2011	42,244	2,112	20	2,112		12,493	5
6	Repair boiler & zone valves 214 - 220	2011	4,461	446	10	446		2,638	6
7	Vinyl flooring for 245 & 249	2011	4,494	449	10	449		2,395	7
8	Bus garage and mezzanine	2011	112,089	3,963	30	3,736	(227)	19,304	8
9	Water heater for kitchen	2011	5,769	577	10	577		2,885	9
10	Walnut street directional signage	2011		103	5		(103)		10
11	Fire alarm kit/ldr, DW wall, chr rail, window trim, security cam lvg r	2012	13,097	1,539	5	2,619	1,080	10,914	11
12	Flooring:120,125,122,126,239,124,Breakroom,Entrance,Kitchen	2012	46,149	4,616	10	4,615	(1)	20,003	12
13	Front entrance wall, window, door, ceiling, wiring, A/C, signage	2012	872,571	43,689	20	43,629	(60)	189,099	13
14	Laundry A/C, walls	2012	8,510	851	10	851		3,688	14
15	Mixing Valve for kitchen, laundry, resident rooms	2013	5,019	502	10	502		1,927	15
16	HL room - painting, wall board, lights	2013	5,859	586	10	586		2,199	16
17	Main Kitchen dishroom flooring	2013	2,937	294	10	294		1,079	17
18	Vinyl wood flooring for upstairs family & activity room	2013	13,757	1,376	10	1,376		4,935	18
19	Convert fire alarms to chimes	2013	9,565	957	10	957		3,353	19
20	Vinyl wood flooring for Room #123 & #247	2013	5,247	525	10	525		1,750	20
21	Air conditioning unit for Social Service office	2013	2,550	255	10	255		850	21
22	Tile & carpet flooring for UW hallways & SS Office	2013	32,389	1,702	20	1,619	(83)	5,265	22
23	UW nurses station walls, closet, cabinetry, countertop	2013	10,221	1,022	10	1,022		3,153	23
24	Boiler Replacement	2013	154,265	15,426	10	15,427	1	46,281	24
25	Flooring & bathroom tile work UE rooms 201-209	2013	41,832	4,183	10	4,183		12,549	25
26	Concrete to replace asphalt at entrance	2013	10,680	534	20	534		1,915	26
27	Concrete portion of parking lot	2013	5,940	297	20	297		916	27
28	Vinyl & carpet flooring for Rms 131, 127, 129, 121, 241, 224	2014	12,706	1,376	10	1,271	(105)	3,705	28
29	Controller for boiler	2014	2,796	559	5	559		1,587	29
30	Adjust-a-sink & electrical for beauty shop	2014	4,758	874	5	952	78	2,621	30
31	Air conditioning condensing unit for beauty shop	2014	3,450	345	10	345		922	31
32	Awning for courtyard west door	2014	2,861	572	5	572		1,335	32
33	Courtyard brick patio and landscaping	2014	47,424	2,949	20	2,371	(578)	5,535	33
34	TOTAL (lines 1 thru 33)		\$ 8,977,971	\$ 289,295		\$ 296,558	\$ 7,263	\$ 4,680,993	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,977,971	\$ 289,295		\$ 296,558	\$ 7,263	\$ 4,680,993	1
2	Concrete main parking lot	2014	18,200	910	20	910		1,972	2
3	Expansion of rooms 201-212-HVAC, Carpentry, Electrical, Plumbing,	2014	691,032	34,660	20	34,552	(108)	95,136	3
4	Flooring in commons, kitchen, baths, storage, hallways	2014	39,895	1,995	20	1,995		4,159	4
5	Dining & Kitchen cabinetry & counter top, carpentry, electrical	2014	66,432	3,322	20	3,322		6,926	5
6	Palatium Care nurse call system	2015	105,024	11,284	10	10,502	(782)	19,307	6
7	Vinyl wood flooring rm:237,241,256,242,246,254,255,259,128,130,258,dining	2015	34,803	3,480	10	3,480		5,234	7
8	Autodoors rm: dining, break, break	2015	12,595	1,259	10	1,260	1	1,998	8
9	Elevator shunt trip	2015	7,460	746	10	746		871	9
10	UW dry sprinkler system	2015	68,200	3,410	20	3,410		3,980	10
11	Gas line main kitchent	2015	3,157	316	10	316		343	11
12	Energy project: VFD's, Zone dampers, Zone valves - air handlers	2015	50,760	5,076	10	5,076		5,076	12
13	Electrical outlets in rooms, nurse station, therapy	2015	3,313	391	10	331	(60)	331	13
14	Vinyl wood flooring rm:251,260,244,248,238	2016	12,853	644	10	539	(105)	539	14
15	Sound system & wiring - activity & dining	2016	7,827	391	10	718	327	718	15
16	A/C nursing admin	2016	8,754	438	10	441	3	441	16
17	Smoke detectors & circuit panels	2016	8,048	402	10		(402)		17
18	Concrete drive, leveling, repairs	2016	33,386	921	20	979	58	979	18
19	DE lighting & door - rm 109-112 & supply	2016	4,199	210	10	140	(70)	140	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)		\$ 10,153,909	\$ 359,150		\$ 365,275	\$ 6,125	\$ 4,829,143	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka

0012328

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	\$ 789,178	\$ 54,744	\$ 54,744	\$	5	\$ 847,297	71
72	Current Year Purchases	85,083	6,880	6,880		5	6,880	72
73	Fully Depreciated Assets	846,804					846,804	73
74								74
75	TOTALS	\$ 1,721,065	\$ 61,624	\$ 61,624	\$		\$ 1,700,981	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transport	99 Ford bus/05 Chevy bus	1999 / 2005	\$ 95,361	\$	\$	\$	10	\$ 95,361	76
77	Patient Transport	14 Dodge Caravan	2015	36,443	3,644	3,644		10	5,466	77
78	Patient Transport	07 Chevy Van	2008	35,100	3,510	3,510		10	31,590	78
79	Maintenance	13 Nissan Pickup	2016	14,509	1,451	1,216	(235)	5	1,216	79
80	TOTALS			\$ 181,413	\$ 8,605	\$ 8,370	\$ (235)		\$ 133,633	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)	\$ 12,115,332	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 429,379	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 435,269	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,890	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,663,757	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartments Various	\$ 505,806	\$ 14,632	\$ 406,933	86
87	Condos Various	1,566,576	49,460	1,001,342	87
88	Duplexes Various	1,280,358	29,955	947,408	88
89	Rental Units Various	747,362	1,299	16,448	89
90	Garages Various	36,768	693	33,290	90
91	TOTALS	\$ 4,136,870	\$ 96,039	\$ 2,405,421	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$ 41,021	92
93			93
94			94
95		\$ 41,021	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☒ NO

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

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 \$ _____

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: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?	☒ YES ☐ NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM ☒	IN-HOUSE PROGRAM ☒
		IN OTHER FACILITY ☐	IN OTHER FACILITY ☐
		COMMUNITY COLLEGE ☐	HOURS PER CNA <u>40</u>
		HOURS PER CNA <u>80</u>	

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed			Contract	Total
1	Community College Tuition	\$	\$			\$	\$
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)		12,439				12,439
6	Transportation						
7	Contractual Payments						
8	CNA Competency Tests		1,535				1,535
9	TOTALS	\$	\$ 13,974			\$	\$ 13,974
10	SUM OF line 9, col. 1 and 2 (e)	\$	13,974				

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Apostolic Christian Home of Eureka

0012328 Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a.3	hrs	\$	352	\$ 30,375	\$	352	\$ 30,375	1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		189	12,097		189	12,097	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.3	hrs		365	31,555		365	31,555	4
5	Physician Care	39.3	visits							5
6	Dental Care	39.3	visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.2	# of prescrpts				60,770		60,770	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care	39.2								12
13	Other (specify): Medical Supplies	39.2					22,038		22,038	13
14	TOTAL			\$	906	\$ 74,027	\$ 82,808	906	\$ 156,835	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.

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Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328Report Period Beginning: 01/01/2016Ending: 12/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 4,573,513	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	304,270		3
4	Supply Inventory (priced at <u>FIFO</u>)	44,719		4
5	Short-Term Investments			5
6	Prepaid Insurance	57,099		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,979,601	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,026,056		13
14	Buildings, at Historical Cost	13,094,509		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,381,701		16
17	Accumulated Depreciation (book methods)	(8,887,342)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Construction in Progress</u>	41,021		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,655,945	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,635,546	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 156,016	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	384,136		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,457		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Expenses</u>	238,534		36
37	<u>Life Lease Deferred Income</u>	208,046		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 988,189	\$	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>Life Lease Equity</u>	2,079,948		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,079,948	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,068,137	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 9,567,409	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,635,546	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 9,242,706	1
2	Restatements (describe):		2
3			3
4	Prior period adjustments	115,344	4
5	Rounding		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 9,358,050	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	209,359	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)	\$ 209,359	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)	\$ 9,567,409	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apostolic Christian Home of Eureka

0012328

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 7,697,257	1
2	Discounts and Allowances for all Levels	(459,840)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,237,417	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	376,846	6
7	Oxygen	43,405	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 420,251	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	30,550	13
14	Non-Patient Meals	25,222	14
15	Telephone, Television and Radio	14,852	15
16	Rental of Facility Space		16
17	Sale of Drugs	68,631	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	18,945	19
20	Radiology and X-Ray		20
21	Other Medical Services	135,049	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 293,249	23
D. Non-Operating Revenue			
24	Contributions	367,533	24
25	Interest and Other Investment Income***	62,108	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 429,641	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	10,921	28
28a	Non-Care Facility	331,120	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 342,041	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,722,599	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,613,769	31
32	Health Care	4,124,437	32
33	General Administration	1,787,645	33
B. Capital Expense			
34	Ownership	564,702	34
C. Ancillary Expense			
35	Special Cost Centers	169,111	35
36	Provider Participation Fee	253,576	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,513,240	40
41	Income before Income Taxes (line 30 minus line 40)**	209,359	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 209,359	43
III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 509,174	44
45	Private Pay - Net Inpatient Revenue	6,605,364	45
46	Medicare - Net Inpatient Revenue	122,882	46
47	Other-(specify) Rounding	(3)	47
48	Other-(specify) Rounding		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,237,417	49

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

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

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka

STATE OF ILLINOIS
0012328

Report Period Beginning: 01/01/2016 Ending: 12/31/2016 Page 20

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

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 70,590	\$ 33.94	1
2	Assistant Director of Nursing	1,872	1,872	63,969	34.17	2
3	Registered Nurses	33,842	36,773	1,201,983	32.69	3
4	Licensed Practical Nurses	16,340	18,030	414,774	23.00	4
5	CNAs & Orderlies	108,741	119,544	1,620,308	13.55	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,964	4,490	82,393	18.35	8
9	Activity Director	2,080	2,080	37,445	18.00	9
10	Activity Assistants	15,824	17,271	203,399	11.78	10
11	Social Service Workers	3,586	3,699	79,208	21.41	11
12	Dietician					12
13	Food Service Supervisor	3,985	4,190	73,875	17.63	13
14	Head Cook	3,243	3,731	55,784	14.95	14
15	Cook Helpers/Assistants	13,586	14,663	172,305	11.75	15
16	Dishwashers	10,657	11,762	129,638	11.02	16
17	Maintenance Workers	6,873	7,429	158,337	21.31	17
18	Housekeepers	11,060	12,237	151,527	12.38	18
19	Laundry	10,428	11,652	140,579	12.06	19
20	Administrator	1,842	1,842	108,745	59.04	20
21	Assistant Administrator					21
22	Other Administrative	7,262	7,954	103,282	12.98	22
23	Office Manager	1,842	1,842	89,212	48.43	23
24	Clerical	2,842	3,298	40,556	12.30	24
25	Vocational Instruction	389	389	12,439	31.98	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	262,338	286,828	\$ 5,010,348 *	\$ 17.47	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	132	\$ 7,841	1.3	35
36	Medical Director	24	4,800	9.3	36
37	Medical Records Consultant	24	1,731	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	65	6,479	10.3	39
40	Physical Therapy Consultant	66	5,684	10a.3	40
41	Occupational Therapy Consultant	3	275	10a.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1	79	10a.3	43
44	Activity Consultant	6	375	11.3	44
45	Social Service Consultant	6	375	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	327	\$ 27,639		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		\$	10.3	50
51	Licensed Practical Nurses			10.3	51
52	Certified Nurse Assistants/Aides	2,150	52,749	10.3	52
53	TOTAL (lines 50 - 52)	2,150	\$ 52,749		53

Facility Name & ID Number Apostolic Christian Home of Eureka# 0012328Report Period Beginning: 01/01/2016Ending: 12/31/2016**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	
			\$	Workers' Compensation Insurance	\$ 145,247	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	22,095	
				FICA Taxes	374,420	Health Care Worker Background Check	1,189	
				Employee Health Insurance	486,392	(Indicate # of checks performed <u>60</u>)		
				Employee Meals		Patient Background Checks <u>75</u>	750	
See Schedule				Illinois Municipal Retirement Fund (IMRF)*		Leading Age	7,736	
				Hepatitis Immunization	124	Journal Star & Pantagraph Newspaper	1,269	
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Life/Disability	8,035	Nursing Manuals & Oth Subscriptions	1,002	
(List each licensed administrator separately.)			\$ 223,589	Employee Physicals	15,066	Other Membership Dues \ Licenses	10,205	
B. Administrative - Other				Uniform Allowance & Other		Activity Manuals & Oth Subscriptions	143	
Description			Amount	Tax Deferred Annuity	114,430	Less: Public Relations Expense	()	
			\$	Non-Care Employee Benefits	(14,016)	Non-allowable advertising	(13,775)	
				Reclassifications & Rounding		Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,129,698	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 34,594	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
(Attach a copy of any management service agreement)				Description	Line #	Amount	G. Schedule of Travel and Seminar**	
C. Professional Services							Description	Amount
Vendor/Payee	Type		Amount				Out-of-State Travel	\$
			\$					
							In-State Travel	1,674
							Seminar Expense	4,766
See Schedule							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)			\$ 30,730				TOTAL	\$ 6,440

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Apostolic Christian Home of Eureka

0012328

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Leading Age 7,736
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 49,597 Line 10.2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. _____
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 253,576
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 25,222
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ Zero
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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.