

Facility Name & ID Number Wabash Christian Retirement# 0020610 Report Period Beginning: July 1, 2006 Ending: June 30, 2007

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>158</u>	Skilled (SNF)	<u>158</u>	<u>57,670</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>158</u>	TOTALS	<u>158</u>	<u>57,670</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>27,988</u>	<u>15,129</u>	<u>7,155</u>	<u>50,272</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>27,988</u>	<u>15,129</u>	<u>7,155</u>	<u>50,272</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.17%

D. How many bed-hold days during this year were paid by the Department?

0 (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)

Meals served to prisonersF. 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 06/01/1974

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 158 and days of care provided 6,921Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 6/30/2007 Fiscal Year: 6/30/2007

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

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: July 1, 2006 Ending: June 30, 2007

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	279,341	28,123	14,582	322,046		322,046		322,046		1
2	Food Purchase		246,536		246,536		246,536	(652)	245,884		2
3	Housekeeping	234,622	55,327		289,949		289,949		289,949		3
4	Laundry										4
5	Heat and Other Utilities			193,253	193,253		193,253	8,288	201,541		5
6	Maintenance	80,335	34,275	46,079	160,689	(5,913)	154,776	4,861	159,637		6
7	Other (specify):* Trash Removal					5,913	5,913		5,913		7
8	TOTAL General Services	594,298	364,261	253,914	1,212,473		1,212,473	12,497	1,224,970		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	2,317,035	383,281	13,461	2,713,777		2,713,777	(190,829)	2,522,948		10
10a	Therapy			696,310	696,310		696,310		696,310		10a
11	Activities	15,471			15,471		15,471		15,471		11
12	Social Services	201,106	4,954	9,849	215,909		215,909	(1,373)	214,536		12
13	CNA Training										13
14	Program Transportation			2,948	2,948		2,948	(2,377)	571		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,533,612	388,235	731,568	3,653,415		3,653,415	(194,579)	3,458,836		16
	C. General Administration										
17	Administrative	81,381	1,288	396,473	479,142		479,142	(333,015)	146,127		17
18	Directors Fees										18
19	Professional Services			3,012	3,012		3,012	40,737	43,749		19
20	Dues, Fees, Subscriptions & Promotions			48,292	48,292		48,292	(20,029)	28,263		20
21	Clerical & General Office Expenses	194,394	10,181	84,615	289,190		289,190	41,336	330,526		21
22	Employee Benefits & Payroll Taxes			709,298	709,298		709,298	28,422	737,720		22
23	Inservice Training & Education										23
24	Travel and Seminar			31,584	31,584		31,584	18,408	49,992		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			101,717	101,717		101,717	1,170	102,887		26
27	Other (specify):*										27
28	TOTAL General Administration	275,775	11,469	1,374,991	1,662,235		1,662,235	(222,971)	1,439,264		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,403,685	763,965	2,360,473	6,528,123		6,528,123	(405,053)	6,123,070		29

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

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

Facility Name & ID Number Wabash Christian Retirement

#0020610

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			205,702	205,702	205,702	23,502	229,204				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			33,799	33,799	33,799	(25,992)	7,807				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Deferred Financing Costs			1,834	1,834	1,834		1,834				36
37	TOTAL Ownership			241,335	241,335	241,335	(2,490)	238,845				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			24,415	24,415	24,415		24,415				39
40	Barber and Beauty Shops			6,838	6,838	6,838		6,838				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			86,505	86,505	86,505		86,505				42
43	Other (specify):* Apt./Congregate			49,373	49,373	49,373	(49,373)					43
44	TOTAL Special Cost Centers			167,131	167,131	167,131	(49,373)	117,758				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,403,685	763,965	2,768,939	6,936,589	6,936,589	(456,916)	6,479,673				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 Wabash Christian Retirement

0020610

Report Period Beginning: July 1, 2006

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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	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,048)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,458)	5		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	(53,748)	32		10
11	Discounts, Allowances, Rebates & Refunds	(117)	21		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	(1,090)	21		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	(15,031)	21		24
25	Fund Raising, Advertising and Promotional				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	(351,739)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (426,231)		\$	30

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

		1	2	
		Amount	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
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (426,231)		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	2	3	4	
		Yes	No	Amount	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	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Wabash Christian Retirement

ID# 0020610

Report Period Beginning: July 1, 2006

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous	\$ (22,153)	17	1
2	Vending	396	2	2
3	Activity	(1,373)	12	3
4	Exempt Interest Income - Endowment	27,488	32	4
5	Gain on Disposal	(381)	21	5
6	Transportation	(2,377)	14	6
7	Advertising	(20,029)	20	7
8	Late Fees	(240)	6	8
9	Late Fees	(304)	10	9
10	Late Fees	(472)	21	10
11	Marketing Salaries	(87,599)	21	11
12	Marketing Supplies & Other Expenses	(4,797)	21	12
13	Apt/Congregate	(49,373)	43	13
14	Pharmacy Chargeable	(190,525)	10	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	(351,739)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006

Ending:

June 30, 2007

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(652)	0	0	0	0	0	0	0	0	0	0	(652)	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	(3,458)	11,746	0	0	0	0	0	0	0	0	0	8,288	5
6	Maintenance	(240)	5,101	0	0	0	0	0	0	0	0	0	4,861	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,350)	16,847	0	12,497	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	(190,829)	0	0	0	0	0	0	0	0	0	0	(190,829)	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	(1,373)	0	0	0	0	0	0	0	0	0	0	(1,373)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,377)	0	0	0	0	0	0	0	0	0	0	(2,377)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(194,579)	0	0	0	0	0	0	0	0	0	0	(194,579)	16
	C. General Administration													
17	Administrative	(22,153)	(310,862)	0	0	0	0	0	0	0	0	0	(333,015)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	40,737	0	0	0	0	0	0	0	0	0	40,737	19
20	Fees, Subscriptions & Promotions	(20,029)	0	0	0	0	0	0	0	0	0	0	(20,029)	20
21	Clerical & General Office Expenses	(109,487)	150,823	0	0	0	0	0	0	0	0	0	41,336	21
22	Employee Benefits & Payroll Taxes	0	28,422	0	0	0	0	0	0	0	0	0	28,422	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	18,408	0	0	0	0	0	0	0	0	0	18,408	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,170	0	0	0	0	0	0	0	0	0	1,170	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(151,669)	(71,302)	0	(222,971)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(350,598)	(54,455)	0	(405,053)	29								

STATE OF ILLINOIS

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Summary B
June 30, 2007

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	23,502	0	0	0	0	0	0	0	0	0	23,502	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(26,260)	268	0	0	0	0	0	0	0	0	0	(25,992)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(26,260)	23,770	0	(2,490)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(49,373)	0	0	0	0	0	0	0	0	0	0	(49,373)	43
44	TOTAL Special Cost Centers	(49,373)	0	0	0	0	0	0	0	0	0	0	(49,373)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(426,231)	(30,685)	0	(456,916)	45								

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached listing of board of directors.						

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	5 Utilities	\$	Christian Homes Inc.	100.00%	\$ 11,746	\$ 11,746
2	V	6 Maintenance				5,101	5,101
3	V	17 Administration	396,473			85,611	(310,862)
4	V	19 Professional Services				40,737	40,737
5	V	21 Clerical				150,823	150,823
6	V	22 Employee Benefits				28,422	28,422
7	V	24 Travel & Seminar				18,408	18,408
8	V	26 Insurance				1,170	1,170
9	V	30 Depreciation				23,502	23,502
10	V	32 Interest				268	268
11	V						
12	V						
13	V						
14	Total		\$ 396,473			\$ 365,788	\$ * (30,685)

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

Facility Name & ID Number

Wabash Christian Retirement

#

0020610

Report Period Beginning:

July 1, 2006

Ending:

June 30, 2007

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	This workpaper is not applicable.								\$	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 Wabash Christian Retirement

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VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	This workpaper is not applicable.				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Inter-Company N/P	X		Cash Flow	\$8,500.00	3/1/2005	\$ 505,934	\$ 360,218	9/1/2011	0.0850	\$ 33,799	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$8,500.00		\$ 505,934	\$ 360,218			\$ 33,799	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 505,934	\$ 360,218			\$ 33,799	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* 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 Wabash Christian Retirement

0020610 Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,480 B. General Construction Type: Exterior Masonry Frame Wood & Steel Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Duplex Bldgs.

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	<u>Facility</u>	<u>60,480</u>	<u>1974</u>	<u>\$ 56,683</u>	<u>1</u>
2	<u>Home Office Allocation</u>			<u>6,620</u>	<u>2</u>
3	TOTALS	60,480		\$ 63,303	3

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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	80		1974	1958	\$ 1,040,410	\$ 26,010	40	\$ 26,010		\$ 860,517	4
5	78		1976	1976	724,843	18,121	40	18,121		569,956	5
6											6
7											7
8		Home Office Allocation			57,091	7,076		7,076		89,458	8
		Improvement Type**									
9		Building		1978	13,972	399	35	399		11,813	9
10		Boiler Room		1981	3,648		15			3,648	10
11		Building Improvements		1982	19,950	798	25	798		19,429	11
12		Electrical Supplies		1982	234		20			234	12
13		Rewiring Westside		1982	3,000		20			3,000	13
14		Guttering		1982	9,567		15			9,567	14
15		Wallcovering		1982	1,750		10			1,750	15
16		Heating Control Systems		1982	34,046		20			34,046	16
17		Light Fixtures		1984	1,432		10			1,432	17
18		Floor Tile		1985	6,641		10			6,641	18
19		Vinyl & Labor		1985	397		10			397	19
20		Sewer Work		1985	20,976	699	30	699		15,436	20
21		Nurse Station		1985	7,623		20			7,623	21
22		Hot Water Heaters		1986	4,900		15			4,900	22
23		Boiler System		1986	6,061		20			6,061	23
24		Floor Tile		1987	977		10			977	24
25		Bathroom Remodel		1987	5,615	159	20	159		5,615	25
26		Wallpaper		1988	870		5			870	26
27		Carpeting		1989	1,086		5			1,086	27
28		Carpeting		1989	800		5			800	28
29		Painting & Papering		1989	856		5			856	29
30		Painting		1989	467		5			467	30
31		Light Fixtures (28)		1989	1,341		10			1,341	31
32		Rooftop A/C Unit (2)		1989	6,280		5			6,280	32
33											33
34											34
35											35
36											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 Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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	Roof	1989	\$ 81,902	\$ 4,095	20	\$ 4,095	\$	\$ 67,568	37
38	Tile	1990	1,231		5			1,231	38
39	Faucets	1990	1,716		10			1,716	39
40	Carpeting	1990	3,236		5			3,236	40
41	Carpeting	1990	2,392		5			2,392	41
42	Carpeting	1990	2,298		5			2,298	42
43	Carpeting	1990	2,799		5			2,799	43
44	Rooftop A/C Unit (2)	1991	4,080		8			4,080	44
45	Condensing Unit	1991	1,355		10			1,355	45
46	Steel Doors	1991	1,650	18	15	18		1,650	46
47	New Roof	1991	11,931	205	15	205		11,931	47
48	Light Fixtures	1991	2,189		10			2,189	48
49	Remodel 22 Bathrooms	1992	10,313	516	20	516		7,955	49
50	Steel Doors	1992	1,650	64	15	64		1,650	50
51	Wallpaper	1992	1,695		5			1,695	51
52	Remodel Bathrooms	1992	2,331	117	20	117		1,794	52
53	Carpeting	1992	2,480		5			2,480	53
54	Rooftop A/C Unit	1992	5,338		8			5,338	54
55	Carpeting	1992	3,166		5			3,166	55
56	A/C Units	1992	1,700		5			1,700	56
57	Remodeling	1992	11,704	585	20	585		8,831	57
58	Wallcoverings	1992	1,170		20			1,170	58
59	Water Heater	1992	1,862	124	15	124		1,829	59
60	Base Trim	1993	953		10			953	60
61									61
62	New Roof Beauty Shop	1993	4,515	301	15	301		4,089	62
63	Rheem Water Heater	1994	2,270		10			2,270	63
64	Door	1994	1,365		10			1,365	64
65	Fire Alarm System	1994	26,850	1,343	20	1,343		17,571	65
66	Egress Locks	1994	2,298		10			2,298	66
67	Carpeting	1995	545		5			545	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,173,817	\$ 60,630		\$ 60,630	\$	\$ 1,833,344	70

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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		\$ 2,173,817	\$ 60,630		\$ 60,630	\$	\$ 1,833,344	1
2	Kitchen	1995	85,264	2,750	31	2,750		33,596	2
3	Conc. Trought-Laundry	1995	1,183		10			1,183	3
4	Remodel Wing	1995	9,535		5			9,535	4
5	Rooftop A/C Unit Eastside	1995	1,800		10			1,800	5
6									6
7	Tile Kitchen	1997	2,304		5			2,304	7
8	Double Doors	1997	736		5			736	8
9									9
10	Activity Bathroom	1998	6,101		5			6,101	10
11	Security Door	1999	984		5			984	11
12	Congoleum Flooring	2000	3,540		5			3,540	12
13	Paint (Wing 4)	2000	3,153		5			3,153	13
14	Vinyl Floor Covering	2000	1,770		5			1,770	14
15	Vinyl Floor	2000	720		5			720	15
16	Border & Wallpaper	2000	736		5			736	16
17	Kitchen Vinyl	2000	725		5			725	17
18	Handrails (58)	2000	1,283	85	15	85		608	18
19	3 1/2 ton A/C (Wing 3)	2000	1,900		5			1,900	19
20	Trane Furnance and A/C System (Wing 2)	2000	8,164	544	15	544		3,853	20
21	Lamenate Flooring (Bath and Kitchen)	2000	2,091	209	10	209		1,480	21
22	Carpet	2000	1,822		5			1,822	22
23	Carpet (East Wing)	2000	629		5			629	23
24	Building	2000	236,608	5,915	40	5,915		41,898	24
25	Wing & Bathroom Remodel	2000	23,246	2,325	10	2,325		15,306	25
26	Administrative Wing Remodel	2000	610	15	40	15		108	26
27	Energy Management System	2001	10,000	667	15	667		4,224	27
28	Vinyl Wall Covering	2001	517		5			517	28
29	Heat/AC Control System	2001	4,100	273	15	273		1,752	29
30	Vinyl for the Walls of Wing #4	10/18/2001	1,437	74	5	74		1,437	30
31	Heating/AC Unit & Install Fire Damper	12/3/2001	9,902	660	15	660		3,685	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,594,677	\$ 74,147		\$ 74,147	\$	\$ 1,979,446	34

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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		\$ 2,594,677	\$ 74,147		\$ 74,147	\$	\$ 1,979,446	1
2	Wallpaper Room 107 Bathroom Ceiling	12/8/2001	537	47	5	47		537	2
3	Remodel Administrators Office	6/30/2002	12,702	847	15	847		4,094	3
4	Vinyl Remnant & Borders/Education Room	5/1/2002	1,314	218	5	218		1,314	4
5	Installation New Hand Rails/Wings 2 & 5	6/13/2002	2,412	241	10	241		964	5
6	Remodel Administrators Office	7/29/2002	2,084	139	15	139		672	6
7	Replace dry valve on fire alarm/sprinkler	7/24/2002	3,230	323	10	323		1,615	7
8	Ceiling mount pedant light fixtures	11/21/2002	1,040	104	10	104		485	8
9	Remodel West Lobby	1/17/2003	51,323	5,132	10	5,132		23,094	9
10	Roof flash & seal new HVAC	2/20/2003	3,365	337	10	337		1,488	10
11	Steel doors for service entry	2/28/2003	1,900	95	20	95		420	11
12	(2) Rooftop AC units	4/25/2003	6,620	662	10	662		2,814	12
13	Move kitchen rooftop AC & ductwork	3/17/2003	6,990	350	20	350		1,517	13
14	(2)390DEL-LOCKNETICS door for Wing 7	6/30/2003	1,950	130	15	130		531	14
15	Repair ductless AC in dish room	6/30/2003	1,079	216	5	216		882	15
16	Tub Wing 1 Shower room	6/30/2003	641	64	10	64		261	16
17	Nurse call system	6/30/2003	25,795	2,580	10	2,580		10,535	17
18	5 ton Trane 3 phase condensor Wing 1 & 4	6/30/2003	3,450	230	15	230		939	18
19	Repair fire alarm system	6/26/2003	5,692	285	20	285		1,164	19
20	(2) Del Locks/Power Supply - Wing 7	8/7/2003	2,708	271	10	271		1,061	20
21	Compressor Wall A/C Unit	8/21/2003	580	116	5	116		454	21
22	Kitchen Fire Suppression System	8/21/2003	2,085	208	10	208		818	22
23	Addition to Nurse Call System	7/15/2003	1,868	187	10	187		748	23
24	Carrier Compressor	7/31/2003	711		3			711	24
25	Generator & Accessories	8/31/2003	56,551	3,770	15	3,770		14,452	25
26	6 Wall Cabinets	11/4/2003	965	64	15	64		235	26
27	80 Gallon Hot Water Heater	12/8/2003	4,612	461	10	461		1,652	27
28	Set Commercial Double Doors - East Lobby	2/13/2004	1,236	82	15	82		280	28
29	Carpet/Base - DON Office	6/30/2004	660	132	5	132		407	29
30	Trane 5 Ton Roof Top A/C East Lobby	8/31/2004	6,650	665	10	665		1,940	30
31	Alzheimer's Wing	10/1/2004	196,102	13,073	15	13,073		35,951	31
32	Trane 2.5 Ton Roof Top A/C Wing 5 Hallway	10/28/2004	3,500	350	10	350		963	32
33	Network Cabling	10/30/2004	37,829	3,783	10	3,783		10,403	33
34	TOTAL (lines 1 thru 33)		\$ 3,042,858	\$ 109,309		\$ 109,309	\$	\$ 2,102,847	34

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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		\$ 3,042,858	\$ 109,309		\$ 109,309	\$	\$ 2,102,847	1
2	Trane 1.5 Ton A/C Computer Server Room	11/15/2004	5,675	568	10	568		1,515	2
3	Remodeling Wing 3	2/15/2005	7,580	1,516	5	1,516		3,664	3
4	Carpet/Cove Base - Therapy Room	2/7/2005	1,252	250	5	250		604	4
5	Floor Tile/Grout Alzheimer Wing	2/7/2005	530	106	5	106		256	5
6	Roof - West Side of Bldg	4/29/2005	49,880	3,325	15	3,325		7,481	6
7	Handrails/Vinyl - Wings 3 & 9 Hallways	3/2/2005	2,462	492	5	492		1,148	7
8	Carpet/Base - Room 203	4/30/2005	663	133	5	133		299	8
9	Remodeling Dishwasher Room	5/6/2005	9,365	1,873	5	1,873		4,058	9
10	Replace Sprinkler System Piping	7/1/2006	70,172		10				10
11	Trane Roof Top A/C - Wing 7	5/16/2005	3,050	305	10	305		661	11
12	Land Improvements	6/30/1975	10,000		20			10,000	12
13	Landscaping	5/31/1981	6,683		14			6,683	13
14	Grading	7/6/1987	1,470	65	20	65		1,405	14
15	Sidewalk	5/27/1993	2,395	160	15	160		2,267	15
16	Circular Driveway	10/5/1994	2,628	175	15	175		2,231	16
17	Resurface Parking Lot	7/7/1997	14,035		3			14,035	17
18	Waterfall	3/12/1998	908		5			908	18
19	Landscaping - Courtyard	5/29/1998	1,202		5			1,202	19
20	Asphalt - Parking Lot	8/31/1999	7,440		5			7,440	20
21	Rock for Water Garden	6/17/2000	604	60	10	60		425	21
22	Aquarium - Sere Garden	3/1/2000	1,704	170	10	170		1,247	22
23	Tree	7/12/2000	500	25	20	25		175	23
24	230' Colonial Style Poly Vinyl Fence	11/16/2001	4,638	309	15	309		1,751	24
25	In-ground Transformer	7/31/2003	18,810	940	20	940		3,762	25
26	Sidewalk repair	8/15/2003	10,060	1,006	10	1,006		3,940	26
27	Concrete Work - Gen Bldg Transformer Pads	8/13/2003	5,312	353	15	353		1,386	27
28	Trees for Alzheimers Garden	5/22/2004	1,172	59	20	59		182	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,283,048	\$ 121,199		\$ 121,199	\$	\$ 2,181,572	34

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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		\$ 3,283,048	\$ 121,199		\$ 121,199	\$	\$ 2,181,572	1
2	Replace/Extend Sidewalks	6/22/2005	15,057	1,004	15	1,004		2,097	2
3	12x18 Barn	11/22/1999	3,000	300	10	300		2,300	3
4	Bus Port	11/11/2003	3,630	242	15	242		867	4
5	Wallpanels 4X8 Chamois Sheet	10/28/2005	1,064	71	15	71		124	5
6	Hand Rails W Brackets & Mis	9/30/2005	3,781	378	10	378		693	6
7	Replacement Windows W/Grid	10/27/2005	23,610	1,574	15	1,574		2,755	7
8	Carpeting Wing 7 Hallway	12/20/2005	4,776	955	5	955		1,512	8
9	Wallpaper Wing 7	11/21/2005	736	147	5	147		245	9
10	Gutters for Activity	1/24/2006	1,395	140	10	140		210	10
11	(5) Fire Proof Attic Hatch Door	1/31/2006	4,000	200	20	200		300	11
12	(40) Sets Custom Made Cubicles	7/1/2005	1,828	366	5	366		732	12
13	(7) Lighting Fixtures Chandel	7/31/2005	685	69	10	69		137	13
14	ReWork Existing Dry System	8/18/2005	3,840	154	25	154		295	14
15	Carpeting Conference Room	9/30/2005	580	116	5	116		213	15
16	Ceiling Repairs Remodeling	2/1/2006	13,868	693	20	693		982	16
17	Mosaic Tile Wing 4 Shower	3/27/2006	960	48	20	48		64	17
18	(5) Window AC Units For Repla	5/18/2006	2,625	525	5	525		613	18
19	Sprinkler System Improvements	6/13/2006	1,349	135	10	135		146	19
20	(8) Replacement Windows S	6/28/2006	4,800	480	10	480		520	20
21	Install new Culver @ College Blvd	9/27/2005	3,072	171	18	171		313	21
22	Addtl Parking East Side	7/20/2005	9,095	455	20	455		910	22
23	Redo Visitor Parking Lot and Mai	9/12/2005	17,869	893	20	893		1,638	23
24	Sprinkler Piping Replacement	6/30/2006	30,318	3,032	10	3,032		3,032	24
25	New windows - Wings 2,3, and part of 5	7/1/2006	22,250	1,113	20	1,113		1,113	25
26	Trane 5 ton Electric Heat/Cool unit - wing 3 & dining room	9/7/2006	7,685	427	15	427		427	26
27	Install HVAC closet, extend soffit	11/1/2006	4,600	307	10	307		307	27
28	Install quarry tile flooring in kitchen	12/9/2006	6,560	191	20	191		191	28
29	Stencil in activity room	1/6/2007	638	64	5	64		64	29
30	Stainless steel table top 22 gauge	1/4/2007	602	30	10	30		30	30
31	Vinyl 3x8 sheets & supplies for Wing 8 remodel	12/21/2006	2,434	142	10	142		142	31
32	Activity room remodel-valances, paint, artwork, mantel	2/1/2007	2,175	169	5	169		169	32
33	Wing 8 accessories & signage-framed art	2/1/2007	1,556	65	10	65		65	33
34	TOTAL (lines 1 thru 33)		\$ 3,483,486	\$ 135,855		\$ 135,855	\$	\$ 2,204,778	34

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning:

July 1, 2006 Ending: June 30, 2007

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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 12E, Carried Forward		\$ 3,483,486	\$ 135,855		\$ 135,855	\$	\$ 2,204,778	1
2	New countertop for front office remodel	2/16/2007	718	30	10	30		30	2
3	Wing 7 wallpaper and pictures	7/1/2006	524	105	5	105		105	3
4	Wing 4 Bath/shower room remodel-handicap shower unit	7/1/2006	15,272	1,527	10	1,527		1,527	4
5	Wing 5 medical closet	7/1/2006	4,783	478	10	478		478	5
6	Dining room remodel-ceramic floor,wallpaper, lights, curtain	9/30/2006	96,319	4,013	20	4,013		4,013	6
7	signage for new wings	7/1/2006	693	139	5	139		139	7
8	Signage for wing 3 & 7	3/31/2007	768	26	10	26		26	8
9	2 basement entry doors, 1 storage building door	3/31/2007	1,769	29	20	29		29	9
10	Beauty shop remodel - wallpaper, pictures	3/2/2007	957	64	5	64		64	10
11	Bathroom Remodeling Project-Wing 1	6/7/2007	6,872	57	10	57		57	11
12	Remodeling - Wing 1 shower room drywall work	6/26/2007	1,020	17	5	17		17	12
13	Plumbing work-Wing 1 bathroom	6/28/2007	650	5	10	5		5	13
14	Install 5 foot white cast-iron bathtub for rehab training	6/28/2007	2,000	17	10	17		17	14
15	Plumbing work-Wing 1 bathroom Remodel	6/28/2007	1,666	14	10	14		14	15
16	Plumbing work-Wing 1 bathroom Remodel	6/28/2007	9,000	75	10	75		75	16
17	Install new 24,000 BTU condenser for dishroom AC	6/27/2007	1,900	16	10	16		16	17
18	Wing 1 remodel	6/30/2007	42,231	352	10	352		352	18
19	13 window treatments, 11 rooms painted and wall boarders	3/31/2007	17,960	1,197	5	1,197		1,197	19
20	Seal and Stripe Driveway	9/6/2006	3,277	1,365	2	1,365		1,365	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)		\$ 3,691,865	\$ 145,381		\$ 145,381	\$	\$ 2,214,304	34

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

Facility Name & ID Number Wabash Christian Retirement# 0020610

Report Period Beginning:

July 1, 2006

Ending:

June 30, 2007

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 372,648	\$	\$	\$	Various	\$ 182,337	71
72	Current Year Purchases	175,503	13,483	13,483		Various	13,483	72
73	Fully Depreciated Assets	365,298					365,298	73
74	Home Office Allocation	120,475	14,933	14,933			26,544	74
75	TOTALS	\$ 1,033,924	\$ 28,416	\$ 28,416	\$		\$ 587,662	75

D. Vehicle Depreciation (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 Transportation	Ford Bus	1993	\$ 39,450	\$	\$	\$	5	\$ 39,450	76
77	Patient Transportation	2001 Chrysler Voyager	2004	6,700	1,675	1,675		4	4,885	77
78	Patient Transportation	Tie Down for Chrysler	2006	1,248	312	312		4	390	78
79	Home Office Allocation			12,039	1,492	1,492			4,161	79
80	TOTALS			\$ 59,437	\$ 3,479	\$ 3,479	\$		\$ 48,886	80

E. Summary of Care-Related Assets

	1	Reference	2	
			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,848,529	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 177,276	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 177,276	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)	\$ 2,850,852	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	Apartment	\$ 490,695	\$ 17,990	\$ 295,912	86
87	Duplex	25,169	2,070	3,104	87
88	Land	9,227			88
89					89
90					90
91	TOTALS	\$ 525,091	\$ 20,060	\$ 299,016	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 4,757	92
93	Home Office Allocation	16,443	93
94			94
95		\$ 21,200	95

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

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning: July 1, 2006

Ending: June 30, 2007

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: This workpaper is not applicable.

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.	_____ /2008	\$ _____
13.	_____ /2009	\$ _____
14.	_____ /2010	\$ _____

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.

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		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)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

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

- (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	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	This	hrs							2
3	Licensed Recreational Therapist	workpaper	hrs							3
4	Licensed Physical Therapist	is not	hrs							4
5	Physician Care	applicable.	visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									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.

Facility Name & ID Number Wabash Christian Retirement# 0020610Report Period Beginning: July 1, 2006

Ending:

June 30, 2007

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2007 (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	\$ (338,684)	\$	1
2	Cash-Patient Deposits	20,553		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (46,613))	1,035,679		3
4	Supply Inventory (priced at <u>FIFO</u>)	31,672		4
5	Short-Term Investments	247,980		5
6	Prepaid Insurance	2,108		6
7	Other Prepaid Expenses	3,677		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Acc Int., AR-other, Pledges recei</u>	1,496,514		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,499,499	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	65,910		13
14	Buildings, at Historical Cost	3,964,224		14
15	Leasehold Improvements, at Historical Cost	166,790		15
16	Equipment, at Historical Cost	980,742		16
17	Accumulated Depreciation (book methods)	(3,027,668)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	673,222		21
22	Other Long-Term Assets (specify):	9,494		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,832,714	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,332,213	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 302,339	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,753		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	199,447		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37	<u>Other Accrued Expenses</u>	113,907		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 636,446	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	360,218		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Deferred Life Right Revenue</u>	139,503		43
44	<u>Due Life Right Residents</u>	63,720		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 563,441	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,199,887	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,132,326	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,332,213	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,535,063	1
2	Restatements (describe):		2
3	Prior Period Adjustment - Insurance Accrual	40,416	3
4	Prior Period Adjustment - FIN 47 Liability	(97,690)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,477,789	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	589,537	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)	\$ 589,537	17
	B. Transfers (Itemize):		
18		65,000	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 65,000	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,132,326	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning: July 1, 2006

Ending: June 30, 2007

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,205,747	1
2	Discounts and Allowances for all Levels	(149,121)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,056,626	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,099,880	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,099,880	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	11,052	13
14	Non-Patient Meals	1,048	14
15	Telephone, Television and Radio	3,458	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,381	19
20	Radiology and X-Ray	10,263	20
21	Other Medical Services	38,467	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 78,669	23
D. Non-Operating Revenue			
24	Contributions	122,130	24
25	Interest and Other Investment Income***	53,748	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 175,878	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Residential/Congregate	67,669	28
28a	Management Fees/Gains & Losses on Investments	47,404	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 115,073	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,526,126	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,212,473	31
32	Health Care	3,653,415	32
33	General Administration	1,662,235	33
B. Capital Expense			
34	Ownership	241,335	34
C. Ancillary Expense			
35	Special Cost Centers	80,626	35
36	Provider Participation Fee	86,505	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,936,589	40
41	Income before Income Taxes (line 30 minus line 40)**	589,537	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 589,537	43

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

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

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

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

Facility Name & ID Number Wabash Christian Retirement

0020610

Report Period Beginning: July 1, 2006

Ending:

June 30, 2007

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	1,743	1,927	\$ 80,410	\$ 41.73	1
2	Assistant Director of Nursing	1,794	1,959	44,168	22.55	2
3	Registered Nurses	14,305	15,952	341,622	21.42	3
4	Licensed Practical Nurses	34,310	38,284	595,152	15.55	4
5	CNAs & Orderlies	101,821	113,442	1,101,757	9.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,669	5,027	53,189	10.58	8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	15,458	17,536	204,779	11.68	11
12	Dietician					12
13	Food Service Supervisor	1,793	2,031	29,157	14.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,517	29,138	250,183	8.59	15
16	Dishwashers					16
17	Maintenance Workers	4,441	5,037	80,339	15.95	17
18	Housekeepers	22,911	25,233	234,622	9.30	18
19	Laundry					19
20	Administrator	1,802	2,002	81,381	40.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,831	2,057	44,416	21.59	23
24	Clerical	3,794	4,336	49,957	11.52	24
25	Vocational Instruction					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 Dir. Of Admissions	5,282	5,974	74,605	12.49	32
33	Other(specify) <u>CNL, Vol. Coord.</u>	6,497	7,072	137,948	19.51	33
34	TOTAL (lines 1 - 33)	247,968	277,007	\$ 3,403,685 *	\$ 12.29	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	303	\$ 13,580	3.1.3	35
36	Medical Director	12	9,000	3.9.3	36
37	Medical Records Consultant	84	3,266	3.10.3	37
38	Nurse Consultant	19	496	3.10.3	38
39	Pharmacist Consultant	192	4,410	3.10.3	39
40	Physical Therapy Consultant	4,906	318,515	3.10a.3	40
41	Occupational Therapy Consultant	5,013	331,629	3.10a.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	601	46,166	3.10a.3	43
44	Activity Consultant				44
45	Social Service Consultant	80	5,029	3.12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	11,210	\$ 732,091		49

C. CONTRACT NURSES

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

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. Life Svc Network - \$7,311 & INHAA - \$100
- (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? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 20,171 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. 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 86,505
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,465
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? Yes
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 2,377
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: LarsonAllen LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Copy will be sent when audit is finalized
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.