

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	<u>98</u>	Intermediate (ICF)	<u>98</u>	<u>35,868</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>98</u>	TOTALS	<u>98</u>	<u>35,868</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	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	<u>33,325</u>	<u>366</u>		<u>33,691</u>
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	<u>33,325</u>	<u>366</u>		<u>33,691</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.93%

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

643 (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)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

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

Date started 10/01/1971

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 06/30/2008 Fiscal Year: 06/30/2008

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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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	275,818	20,284	6,550	302,652	(181)	302,471	0	302,471		1
2	Food Purchase		181,892		181,892		181,892	0	181,892		2
3	Housekeeping	71,190	11,035		82,225		82,225	0	82,225		3
4	Laundry	159,561	15,318		174,879	147	175,026	0	175,026		4
5	Heat and Other Utilities			173,268	173,268		173,268	0	173,268		5
6	Maintenance	101,816	21,255	33,881	156,952	2,756	159,708	(19,010)	140,698		6
7	Other (specify):*				0		0	0	0		7
8	TOTAL General Services	608,385	249,784	213,699	1,071,868	2,722	1,074,590	(19,010)	1,055,580		8
	B. Health Care and Programs										
9	Medical Director			1,184	1,184		1,184	0	1,184		9
10	Nursing and Medical Records	1,044,785	236,259	549,324	1,830,368	(13,443)	1,816,925	(10,512)	1,806,413		10
10a	Therapy	1,439,050	8,102	4,063	1,451,215	(28,217)	1,422,998	0	1,422,998		10a
11	Activities	291,738	11,188		302,926	(24)	302,902	0	302,902		11
12	Social Services	320,872	3,099	11,607	335,578	(2,143)	333,435	0	333,435		12
13	CNA Training		5,462		5,462	16,488	21,950	0	21,950		13
14	Program Transportation		63,979		63,979	(7,580)	56,399	168	56,567		14
15	Other (specify):* Day Programming	89,299	2,155		91,454	(24)	91,430	0	91,430		15
16	TOTAL Health Care and Programs	3,185,744	330,244	566,178	4,082,166	(34,943)	4,047,223	(10,344)	4,036,879		16
	C. General Administration										
17	Administrative	134,083			134,083	(57)	134,026	0	134,026		17
18	Directors Fees				0		0	0	0		18
19	Professional Services			52,080	52,080		52,080	0	52,080		19
20	Dues, Fees, Subscriptions & Promotions			22,230	22,230		22,230	0	22,230		20
21	Clerical & General Office Expenses	126,026	47,410		173,436	764	174,200	0	174,200		21
22	Employee Benefits & Payroll Taxes			987,314	987,314	27,912	1,015,226	(21,747)	993,479		22
23	Inservice Training & Education			8,636	8,636		8,636	0	8,636		23
24	Travel and Seminar			6,812	6,812		6,812	(5,231)	1,581		24
25	Other Admin. Staff Transportation				0		0	(490)	(490)		25
26	Insurance-Prop.Liab.Malpractice			64,241	64,241		64,241	(9,150)	55,091		26
27	Other (specify):* See Schedule			16,991	16,991	(16,419)	572	(907)	(335)		27
28	TOTAL General Administration	260,109	47,410	1,158,304	1,465,823	12,200	1,478,023	(37,525)	1,440,498		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,054,238	627,438	1,938,181	6,619,857	(20,021)	6,599,836	(66,879)	6,532,957		29

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge #0016220 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 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			235,755	235,755		235,755	(41,209)	194,546		30
31	Amortization of Pre-Op. & Org.			0	0		0	0	0		31
32	Interest			0	0		0	0	0		32
33	Real Estate Taxes			0	0		0	0	0		33
34	Rent-Facility & Grounds			0	0		0	0	0		34
35	Rent-Equipment & Vehicles			1,527	1,527		1,527	0	1,527		35
36	Other (specify):* Asset Management Fees			51,855	51,855		51,855	(51,855)	0		36
37	TOTAL Ownership			289,137	289,137	0	289,137	(93,064)	196,073		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation			0	0	7,580	7,580	(7,580)	0		38
39	Ancillary Service Centers			0	0	12,441	12,441	0	12,441		39
40	Barber and Beauty Shops			0	0	0	0	0	0		40
41	Coffee and Gift Shops			0	0	0	0	0	0		41
42	Provider Participation Fee			278,952	278,952		278,952	0	278,952		42
43	Other (specify):* Facility Bulletin			4,274	4,274		4,274	0	4,274		43
44	TOTAL Special Cost Centers	0	0	283,226	283,226	20,021	303,247	(7,580)	295,667		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,054,238	627,438	2,510,544	7,192,220	0	7,192,220	(167,523)	7,024,697		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 Timber Ridge

0016220

Report Period Beginning: 07/01/2007

Ending: 06/30/2008

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	\$ (19,010)	6	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(51,855)	36		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(907)	27		20
21	Owner or Key-Man Insurance	(9,150)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				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	(86,601)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (167,523)		\$ 0	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)	\$ 0		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (167,523)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.	x		\$ 7,580	14	38
39			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)			\$ 7,580		47

BHF USE ONLY					
48		49		50	51
					52

Apostolic Christian Timber Ridge

ID# 0016220

Report Period Beginning: 07/01/2007

Ending: 06/30/2008

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Offset day training transportation income	\$ (10,512)	10	1
2	Offset day training transportation income	168	14	2
3	Out-of-state Travel (Administrative Staff)	(490)	25	3
4	Depreciation of non-care vehicles	(41,209)	30	4
5	Offset medically necessary transportation income	(7,580)	38	5
6	Benefits allocated to day programming	(21,747)	22	6
7	Out-of-state Travel (In-service Training & Education)	(490)	24	7
8	Out-of-state Travel (Board of Directors)	(4,741)	24	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(86,601)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(19,010)	0	0	0	0	0	0	0	0	0	0	(19,010)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(19,010)	0	0	0	0	0	0	0	0	0	0	(19,010)	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	(10,512)	0	0	0	0	0	0	0	0	0	0	(10,512)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	168	0	0	0	0	0	0	0	0	0	0	168	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(10,344)	0	0	0	0	0	0	0	0	0	0	(10,344)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(21,747)	0	0	0	0	0	0	0	0	0	0	(21,747)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(5,231)	0	0	0	0	0	0	0	0	0	0	(5,231)	24
25	Other Admin. Staff Transportation	(490)	0	0	0	0	0	0	0	0	0	0	(490)	25
26	Insurance-Prop.Liab.Malpractice	(9,150)	0	0	0	0	0	0	0	0	0	0	(9,150)	26
27	Other (specify):*	(907)	0	0	0	0	0	0	0	0	0	0	(907)	27
28	TOTAL General Administration	(37,525)	0	0	0	0	0	0	0	0	0	0	(37,525)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(66,879)	0	0	0	0	0	0	0	0	0	0	(66,879)	29

STATE OF ILLINOIS

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning:

07/01/2007 Ending:

Summary B

06/30/2008

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(41,209)	0	0	0	0	0	0	0	0	0	0	(41,209)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	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):*	(51,855)	0	0	0	0	0	0	0	0	0	0	(51,855)	36
37	TOTAL Ownership	(93,064)	0	(93,064)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	(7,580)	0	0	0	0	0	0	0	0	0	0	(7,580)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(7,580)	0	(7,580)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(167,523)	0	(167,523)	45									

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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
Apostolic Christian Home for the Handicapped, Inc.	100%	Oakwood Estate	Morton	Community	Morton	Residential
		Linden Estate	Morton	Residential Services		Services for the Developmentally Disabled

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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	John Knobloch	Director	Director	0.00		0.5			\$	1
2	Roger Aberle	Director	Director	0.00	706	0.5		Travel	2,117	line 24; col.3
3	Dan Schumacher	Chairman	Director	0.00		0.5				3
4	Dennis Mott	Director	Director	0.00	54	0.5		Travel	164	line 24; col.3
5	Ron Hodel	Director	Director	0.00		0.5				5
6	Roger Beutel	Director	Director	0.00		0.5				6
7	Keith Pflum	Sec/ Treasurer	Director	0.00	224	0.5		Travel	670	line 24; col.3
8	Cleve Klopfenstein	Director	Director	0.00		0.5				8
9	Stan Virkler	Vice-Chairman	Director	0.00	182	0.5		Travel	547	line 24; col.3
10	Warren Zahner	Director	Director	0.00	414	0.5		Travel	1,243	line 24; col.3
11										11
12										12
13								TOTAL	\$ 4,741	13

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge

0016220

Report Period Beginning: 07/01/2007

Ending: 6/30/2008

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6										6										
7										7										
8										8										
9	TOTAL Facility Related					\$ 0	\$ 0			\$ 0	9									
B. Non-Facility Related*																				
10										10										
11										11										
12										12										
13										13										
14	TOTAL Non-Facility Related					\$ 0	\$ 0			\$ 0	14									
15	TOTALS (line 9+line14)					\$ 0	\$ 0			\$ 0	15									

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

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

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2008 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Timber Ridge COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0016220

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2007 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 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>0.00</u>	\$ <u>0.00</u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,135 B. General Construction Type: Exterior Brick Frame Fireproof Building Number of Stories 1

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

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

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

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

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

Oakwood Estate (IDPA #0033712) is located adjacent to this property.

Type of business: Nursing Home (ICF/DD-16)

Square footage: Land - 91,781 sq ft; Building - 7,140 sq ft

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007 Ending: 06/30/2008

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	44			1973	\$ 650,091	\$ 16,252	40	\$ 16,252		\$ 591,191	4
5	54			1978	1,006,746	25,169	40	25,169		776,436	5
6											6
7											7
8											8
	Improvement Type**										
9		3--Original Storage Building		1974	8,047	201	40	201		7,017	9
10		4--Second Floor Storage		1975	281	7	40	7		235	10
11		5--Balcony Storage		1976	289	7	40	7		235	11
12		6--Tub & Water Heater		1976	448	11	40	11		365	12
13		19--New Addition Phase 2		1979	47,854	1,196	40	1,196		35,649	13
14		7--Additional Storage Building Phase 1		1981	4,660	117	40	117		3,204	14
15		21--Activity Room/ TVs		1981	1,265	32	40	32		880	15
16		8--Additional Storage Building Phase 2		1982	21,495	537	40	537		14,241	16
17		22--Front Entrance		1982	8,046	201	40	201		5,399	17
18		9--Electrical Upgrade		1983	126	3	40	3		80	18
19		23--Security System & Energy Saver		1983	9,724	243	40	243		6,286	19
20		24--Courtyard Foyer		1984	6,477	162	40	162		4,028	20
21		10--Garage Extension		1985	842	21	40	21		504	21
22		25--Nursing Foyer		1985	24,285	607	40	607		14,505	22
23		26--Upkeep (Windows,Furnace,Fixtures)		1986	9,877	247	40	247		5,656	23
24		27--North End & East Wing		1987	26,990	675	40	675		14,791	24
25		1--3 stall garage		1988	22,885	572	40	572		11,728	25
26		28--1988 Additions		1988	27,441	686	40	686		14,363	26
27		29--1989 Additions		1989	48,259	1,206	40	1,206		24,072	27
28		30--1990 Additions		1990	60,923	1,523	40	1,523		28,889	28
29		31--1991 Additions		1991	11,832	296	40	296		5,319	29
30		32--1992 Additions		1992	14,999	375	40	375		6,374	30
31		33--1994 Additions		1994	31,810	795	40	795		11,951	31
32		34--1995 Additions		1995	32,834	821	40	821		11,528	32
33		35--1996 Additions		1996	6,371	159	40	159		2,080	33
34		36--1997 Additions		1997	23,216	580	40	580		7,008	34
35		2--Garage Door for Van		1998	667	44	15	44		452	35
36		37--1998 Additions		1998	6,263	157	40	157		1,736	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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	38--1999 Additions	1999	\$ 17,738	\$ 443	40	\$ 443	\$	\$ 4,481	37
38	39--Air Conditioner	2000	1,882	47	40	47		400	38
39	40--Heat Pump	2000	3,100	78	40	78		659	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		377	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		2,975	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		224	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		123	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		2,245	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		510	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		4,706	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		574	47
48	49--Roof Repairs	2000	1,133	28	40	28		241	48
49	471--Garage Lights	2001	1,400	93	15	93		700	49
50	472--OT/PT Decorating	2001	1,111	74	15	74		556	50
51	473--Slab Jacking	2001	1,312	87	15	87		656	51
52	474--Roof Replacement	2001	21,380	1,425	15	1,425		10,690	52
53	475--Roof Replacement	2001	16,779	1,119	15	1,119		8,390	53
54	476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		5,887	54
55	477--Dining Room Remodeling	2001	3,308	221	15	221		1,654	55
56	478--Additional QMRP office (by activities)	2001	2,393	160	15	160		1,197	56
57	479--Pipe Insulation	2001	2,613	174	15	174		1,307	57
58	480--North Resident Renovation	2001	4,632	309	15	309		2,316	58
59	481--Activity Room Remodeling	2001	1,903	127	15	127		952	59
60	482--Sourth Whirlpool Room	2001	2,676	178	15	178		1,338	60
61	483--Hand Rails	2001	2,844	190	15	190		1,422	61
62	484--South Living Remodeling	2001	5,107	340	15	340		2,554	62
63	537--Garage Door	2002	594	40	15	40		257	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		1,083	64
65	540--Water heater plumbing	2002	706	47	15	47		306	65
66	541--Water heaters	2002	8,482	565	15	565		3,676	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		236	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		1,385	68
69	575--Roof on large garage	2003	8,941	596	15	596		3,278	69
70	TOTAL (lines 4 thru 69)		\$ 2,298,315	\$ 61,824		\$ 61,824	\$ 0	\$ 1,673,557	70

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007 Ending: 06/30/2008**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		\$ 2,298,315	\$ 61,824		\$ 61,824	\$	\$ 1,673,557	1
2	576--Garage door on small garage	2003	647	43	15	43		237	2
3	613--Plumb and insulate water lines	2004	7,274	485	15	485		2,182	3
4	614--Flooring for Corridors	2004	23,007	1,534	15	1,534		6,902	4
5	616--Air Conditioner	2004	1,259	84	15	84		378	5
6	617--Courtyard Carpet	2004	981	65	15	65		294	6
7	618--Heat Pump & Blower	2004	4,885	326	15	326		1,466	7
8	619--Electrical for Fuel tanks	2004	1,686	112	15	112		506	8
9	620--Heat pump	2004	3,980	265	15	265		1,194	9
10	621--Foot valve for Hopper	2004	637	42	15	42		191	10
11	622--Bathroom partitions	2004	3,176	212	15	212		953	11
12	623--Air conditioner south wing	2004	1,181	79	15	79		354	12
13	276--Fully Depreciated Assets	1971	104,543	0	20	0		104,543	13
14	277--Gravel Driveway	1974	1,220	0	20	0		1,220	14
15	278--Gravel Driveway	1974	500	0	20	0		500	15
16	279--Chain Link Fence	1976	3,440	0	20	0		3,440	16
17	280--Road Prep for New addition	1976	5,769	0	20	0		5,769	17
18	281--Bar-B-Que Pit	1981	277	0	20	0		277	18
19	282--Electric & Water to Picnic Area	1981	783	0	20	0		783	19
20	283--Chain Link Fence	1982	38	0	20	0		38	20
21	284--Chain Link Fence	1983	5,843	0	20	0		5,843	21
22	285--Ornamental Fence	1985	565	0	20	0		565	22
23	286--South Patio	1985	1,008	0	20	0		1,008	23
24	287--Resurfacing Driveway	1986	22,000	0	20	0		22,000	24
25	288--Irrigation System & Landscaping	1990	2,585	129	20	129		2,453	25
26	289--South Patio Sod & Lighting	1990	1,408	70	20	70		1,326	26
27	290--Pole Light	1993	975	49	20	49		826	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530	276	20	276		4,698	28
29	292--Landscape Courtyard	1993	3,954	198	20	198		3,181	29
30	293--Sewer Repair	1994	6,700	335	20	335		5,025	30
31	294--Tile Drain	1995	721	36	20	36		504	31
32	295--Asphalt Patching	1995	1,290	65	20	65		880	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		9,081	33
34	TOTAL (lines 1 thru 33)		\$ 2,531,313	\$ 66,986		\$ 66,986	\$ 0	\$ 1,862,174	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007 Ending: 06/30/2008

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		\$ 2,531,313	\$ 66,986		\$ 66,986	\$	\$ 1,862,174	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		21,593	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		1,900	3
4	299--Repair Asphalt	1999	3,500	175	20	175		1,663	4
5	511--Blacktop Ramp at Rear Entrance	2001	770	77	10	77		578	5
6	512--Landscape Drive Entrance	2001	1,447	96	15	96		723	6
7	513--Landscape around Timber Ridge	2001	1,230	82	15	82		615	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		5,120	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	223	15	223		1,003	9
10	648--Garage Door Opener	2005	720	48	15	48		168	10
11	649--Canopy Lighting	2005	788	53	15	53		184	11
12	650--MPR Remodel	2005	14,256	950	15	950		3,326	12
13	651--North Living Room Floor	2005	4,649	310	15	310		1,085	13
14	652--North Snack Room Remodeling	2005	1,452	97	15	97		339	14
15	653--Office Remodeling	2005	1,447	96	15	96		338	15
16	654--South Snack Room Refrigerator	2005	469	67	7	67		235	16
17	655--South Snack Room Remodeling	2005	9,127	608	15	608		2,130	17
18	656--Speech Room Floor	2005	641	43	15	43		149	18
19	680--Driveway Repavement	2005	50,323	3,355	15	3,355		11,742	19
20	681--Concrete to Picnic Area	2005	9,858	657	15	657		2,300	20
21	682--Concrete Pad for Dumpster	2005	806	54	15	54		188	21
22	692--Concrete leveling	2006	2,830	189	15	189		472	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		180	23
24	695--Cabinets and Countertops	2006	680	45	15	45		113	24
25	706--Phone system	2006	1,756	117	15	117		293	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		541	26
27	714--Bathroom remodeling 400 wing	2006	10,579	705	15	705		1,763	27
28	716--Bathroom remodel - 500 wing	2006	13,305	887	15	887		2,218	28
29	721--Laundry room remodel	2006	5,261	351	15	351		877	29
30	724--Door locks-South End	2006	687	46	15	46		114	30
31	735--North sick room	2006	3,557	237	15	237		593	31
32	740--Kitchen piping	2006	875	58	15	58		146	32
33	755--Kami's office	2006	287	19	15	19		48	33
34	TOTAL (lines 1 thru 33)		\$ 2,735,361	\$ 79,870		\$ 79,870	\$ 0	\$ 1,924,911	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

07/01/2007 Ending: 06/30/2008**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		\$ 2,735,361	\$ 79,870		\$ 79,870	\$	\$ 1,924,911	1
2	757--M. room sound system	2006	647	174	15	174		435	2
3	697--Iron Fence for Rear Courtyard	2006	7,274	1,526	15	1,526		3,815	3
4	759--New driveway at Bus Garage	2006	23,007	342	15	342		855	4
5	762--North Courtyard Landscaping	2006	1,259	61	15	61		152	5
6	801--Garage Doors - 4	2007	981	333	15	333		500	6
7	804--Bus Garage Renovations	2007	4,885	433	15	433		650	7
8	791--North Snack Room Remodeling	2007	1,686	365	15	365		548	8
9	796--Office Moves	2007	3,980	170	15	170		256	9
10	809--PT Outlet	2007	637	44	15	44		66	10
11	811--Floor and Cabinets	2007	3,176	1,486	15	1,486		2,229	11
12	814--North Treatment Room - Plumbing	2007	1,181	122	15	122		183	12
13	821--Office Move	2007	104,543	787	20	787		1,181	13
14	826--Damper - Heat and Air Conditioning	2007	1,220	4	20	4		6	14
15	831--Donated - New Concrete Sidewalk	2007	500	92	20	92		139	15
16	832--Landscaping - Donations	2007	3,440	40	20	40		60	16
17	833--2 Donated Wheelchairs and Dynavox	2007	5,769	67	20	67		100	17
18	836--Contributions - Landscaping - Time and Labor	2007	277	134	20	134		201	18
19	837--Contributions - Labor for N. Treatment Room	2007	783	3	20	3		4	19
20	786--Courtyard Landscaping	2007	38	619	20	619		928	20
21	790--Front Courtyard - Sidewalk	2007	5,843	130	20	130		195	21
22	824--Light Poles	2007	565	64	20	64		95	22
23	841--OT/PT Remodeling	2008	1,008	599	20	599		599	23
24	842--MPR Courtyard Door	2008	22,000	757	20	757		757	24
25	843--TR roof	2008	2,585	1,672	20	1,672		1,672	25
26	844--North Med Room remodeling	2008	1,408	174	20	174		174	26
27	845--Hallway remodeling	2008	975	149	20	149		149	27
28	846--South living room redecoration	2008	5,530	118	20	118		118	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,940,558	\$ 90,335		\$ 90,335	\$ 0	\$ 1,940,978	34

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

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	\$ 614,873	\$ 84,105	\$ 84,105	\$ 0	9	\$ 283,537	71
72	Current Year Purchases	109,909	15,642	15,642	0	8	15,642	72
73	Fully Depreciated Assets	682,987	4,464	4,464	0	9	682,987	73
74	Disposed Assets	0	0	0	0	#REF!	0	74
75	TOTALS	\$ 1,407,769	\$ 104,211	\$ 104,211	\$ 0		\$ 982,166	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				\$	\$	\$	0		\$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	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)		\$ 4,402,724	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 194,546	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 194,546	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 2,923,144	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully depreciated vehicles	\$ 92,061	\$ 0	\$ 92,061	86
87	Capitalized repairs	70,547	13,425	20,657	87
88	Vehicle Equipment	18,044	2,355	14,151	88
89	Vehicles	153,622	25,429	69,868	89
90	Disposed Assets	0	0	0	90
91	TOTALS	\$ 334,274	\$ 41,209	\$ 196,737	91

G. Construction-in-Progress

	Description	Cost	
92			92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: n/a

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

If NO, see instructions.

YES NO

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

**

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

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

9. Option to Buy: YES NO Terms: n/a *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 1,527 Description: Food pump & Oxygen concentrators

(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	<u>n/a</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12.	<u>/2009</u>	\$ _____
13.	<u>/2010</u>	\$ _____
14.	<u>/2011</u>	\$ _____

* 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 checked="" type="checkbox"/> YES <input 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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies	2,483	2,483		4,966
3	Classroom Wages (a)	6,307	9,835		16,142
4	Clinical Wages (b)	3,154	19,669		22,823
5	In-House Trainer Wages (c)	1,335	8,323		9,658
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 13,279	\$ 40,310	\$ 0	\$ 53,589
10	SUM OF line 9, col. 1 and 2 (e)	\$ 53,589			

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	25
2. From other facilities (f)	5
DROP-OUTS	
1. From this facility	25
2. From other facilities (f)	1
TOTAL TRAINED	56

- (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	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5 Units Cost					
					Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2007

Ending:

06/30/2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 06/30/2008

(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	\$ 360,641	\$ 362,741	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (4,000))	1,167,866	1,633,865	3
4	Supply Inventory (priced at)	18,792	25,600	4
5	Short-Term Investments	2,871,241	4,170,651	5
6	Prepaid Insurance	(24,652)		6
7	Other Prepaid Expenses	4,849	2,018	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employees</u>	18,644	21,176	9
	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,417,381	\$ 6,216,052	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	54,397	262,033	13
14	Buildings, at Historical Cost	2,895,102	4,215,861	14
15	Leasehold Improvements, at Historical Cost	353,413	547,401	15
16	Equipment, at Historical Cost	1,742,042	2,095,319	16
17	Accumulated Depreciation (book methods)	(3,144,458)	(4,297,528)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		46,122	19
	Accumulated Amortization - Organization & Pre-Operating Costs		(46,122)	20
21	Restricted Funds	5,765,460	4,466,049	21
22	Other Long-Term Assets (spe Cash Value of Life Ins	36,270	36,270	22
23	Other(specify): <u>Investment in other facilities</u>	3,738,284	3,738,284	23
	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,440,510	\$ 11,063,689	24
	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,857,891	\$ 17,279,741	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 212,479	\$ 196,786	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	377,928	333,917	30
	Accrued Taxes Payable (excluding real estate taxes)	(2,018)	31,366	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	155,724	146,720	34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 744,113	\$ 708,789	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Capital Lease</u>	17,566	23,547	43
44	<u>Cost to Market Adjustment</u>		398,912	44
	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 17,566	\$ 422,459	45
	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 761,679	\$ 1,131,248	46
47	TOTAL EQUITY (page 18, line 24)	\$ 15,096,212	\$ 16,148,493	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,857,891	\$ 17,279,741	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 14,392,930	1
2	Restatements (describe):		2
3	Adjust Beginning Balance per Auditor	(71)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 14,392,859	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	615,823	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)	\$ 615,823	17
B. Transfers (Itemize):			
18	Cost to Market Adjustment not run through Income Statement	87,531	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 87,531	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 15,096,212	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 07/01/2007Ending: 06/30/2008**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	\$ 4,905,312	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,905,312	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 0	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants	70,563	10
11	CNA Training Reimbursements	21,312	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,901	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	18,237	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 114,013	23
D. Non-Operating Revenue			
24	Contributions	1,801,976	24
25	Interest and Other Investment Income***	498,250	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,300,226	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached schedule</u>	488,492	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 488,492	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,808,043	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,071,868	31
32	Health Care	4,082,166	32
33	General Administration	1,465,823	33
B. Capital Expense			
34	Ownership	289,137	34
C. Ancillary Expense			
35	Special Cost Centers	4,274	35
36	Provider Participation Fee	278,952	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,192,220	40
41	Income before Income Taxes (line 30 minus line 40)**	615,823	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 615,823	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? no 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 Timber Ridge

0016220

Report Period Beginning: 07/01/2007

Ending:

06/30/2008

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	1,904	2,064	\$ 68,772	\$ 33.32	1
2	Assistant Director of Nursing	3,508	3,612	100,871	27.93	2
3	Registered Nurses	18,139	18,338	467,146	25.47	3
4	Licensed Practical Nurses	18,503	19,308	400,131	20.72	4
5	CNAs & Orderlies	0	0	0		5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,785	1,809	30,370	16.79	9
10	Activity Assistants	24,733	24,067	266,618	11.08	10
11	Social Service Workers	2,103	2,237	44,156	19.74	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,831	1,897	36,186	19.08	13
14	Head Cook	0	0	0		14
15	Cook Helpers/Assistants	22,254	24,283	250,779	10.33	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	5,480	5,814	103,220	17.75	17
18	Housekeepers	7,371	7,409	69,312	9.36	18
19	Laundry	13,159	14,207	159,344	11.22	19
20	Administrator	1,774	1,943	88,174	45.38	20
21	Assistant Administrator	1,140	1,268	45,909	36.21	21
22	Other Administrative	1,854	2,277	42,419	18.63	22
23	Office Manager	1,890	2,100	48,228	22.97	23
24	Clerical	2,395	2,793	36,965	13.23	24
25	Vocational Instruction	1,774	1,763	33,214	18.84	25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	9,474	10,853	177,134	16.32	28
29	Resident Services Coordinator	1,871	2,041	51,343	25.16	29
30	Habilitation Aides (DD Homes)	100,632	101,027	1,158,123	11.46	30
31	Medical Records	2,210	2,249	28,814	12.81	31
32	Other Health Care <u>OT/PT & Speech T</u>	12,554	13,895	258,892	18.63	32
33	Other(specify) <u>Day Program</u>	6,516	6,900	88,118	12.77	33
34	TOTAL (lines 1 - 33)	264,854	274,154	\$ 4,054,238 *	\$ 14.79	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	141	\$ 6,550	1-3	35
36	Medical Director	Flat Fee	1,184	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Flat Fee	1,332	10-3	39
40	Physical Therapy Consultant	27	1,471	10-3	40
41	Occupational Therapy Consultant	44	2,593	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	121	8,484	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychologist</u>	39	3,123	12-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	372	\$ 24,737		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	793	\$ 26,948	10-3	50
51	Licensed Practical Nurses	1,506	48,194	10-3	51
52	Certified Nurse Assistants/Aides	23,860	474,796	10a-3	52
53	TOTAL (lines 50 - 52)	26,159	\$ 549,938		53

Apostolic Christian Timber Ridge
FYE 06/30/2008
Sub schedules

#0016220

Schedule V - Costs Center Expenses

Lines	Description	Amount
43	Facility Bulletin / Newsletter	4,274
36	Investment Management Fees	50,313
36	Interest Expense	1,542
27	Dental costs	12,441
27	Charitable Contributions	907
27	Fines & Penalties	-
27	Miscellaneous	(335)
	Other Expenses	<u>69,142</u>

Schedule V - Reclassifications

Lines	Description	Amount	
		Increase	Decrease
6	Communication equipment rental	-	-
35	Communication equipment rental	-	-
11	Donated labor	-	-
1	Donated labor	-	-
4	Donated labor	147	
6	Donated labor	3,010	
21	Donated labor	764	
10	Donated labor	-	
10a	Donated labor	57	
12	Donated labor	-	
27	Donated labor		3,978
38	Medically necessary transportation	7,580	
14	Medically necessary transportation		7,580
10a	Disability Pay to Benefits		27,912
22	Disability Pay to Benefits	27,912	
13	Nurse aid trainer wages	16,488	
1	Nurse aid trainer wages		181
6	Nurse aid trainer wages		254
10	Nurse aid trainer wages		13,443
10a	Nurse aid trainer wages		362
11	Nurse aid trainer wages		24
12	Nurse aid trainer wages		2,143
15	Nurse aid trainer wages		24
17	Nurse aid trainer wages		57
39	Dental costs	12,441	
27	Dental costs		12,441
		<u>68,399</u>	<u>68,399</u>

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 128 visits	<u>\$ 12,441</u>
-----------------------------	------------------

Schedule VI B - Non-paid workers

Lines	Description	Amount
31	Donated Labor	\$ 3,978
	Department	Time in Hours Time in Dollars
	Activities	- -
	Kitchen	- -
	Laundry	19.50 147
	Maintenance	301.00 3,010
	Nursing	- -
	PT/OT	7.50 57
	Social Service Programs	- -
	Office	101.75 764
	Totals	<u>429.75 \$ 3,978</u>

Schedule VII - Compensation Received From Other Nursing Homes

Roger Aberle - \$706 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Stan Virkler - \$182 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Dennis Mott - \$54 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Keith Pflum - \$224 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Warren Zahner - \$414 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

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

Investment in Related Entities	<u>3,738,284</u>
--------------------------------	------------------

Sch. XVII - Income Statement, Line 28; Other Revenue

Developmental training	415,685
Farm Income	5,256
Gain on Sale of Assets	211
Increase in Cash Value of Life Insurance	-
Miscellaneous	(10,053)
Cost to Market Adjustment	<u>77,393</u>
	<u>488,492</u>

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

Income before taxes per cost report	615,823
Income from related parties	<u>(429,345)</u>
Estimated excess for year, Form 990, p.1, line 18	<u>186,478</u>

Sch. XVIII - A. Staffing and Salary Costs

Sch. V. Cost Center Expenses, Column 1, Row 45	4,054,238
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	<u>(4,054,238)</u>
Variance	<u>-</u>

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

Salaries, Sch V, Line 45, Col 1	4,054,238
Add Prior Year PTO Accrual at 06/30/07	165,845
Less Current Year PTO Accrual at 06/30/08	(166,365)
Add Prior Year Wage Accrual at 06/30/07	155,566
Less Current Year Wage Accrual at 06/30/08	(200,621)
Less: Section 125 Wages not applicable to FICA taxes	(181,363)
Less: Wages over FICA taxation limit of \$94.2k SS Wages (\$0 x 6.2%/7.65%)	(18,088)
Add: Wages Allocated to other facilities	160,802
Add: ACCS Wages	
Add: wages included in employee meal calculation	<u>9,404</u>
Cash basis salaries	3,979,418
FICA rate	7.650%
Calculated FICA	304,425
FICA per Sch XIX	<u>304,425</u>
Variance	<u>-</u>

Sch. XX - General Information

12. Nurse Aide Trainer Wages:		
	Administrator	57
	Therapy / PT / OT	362
	Activities Director	24
	Day Program	24
	Head Cook	181
	Maintenance	254
	Nursing	13,443
	Soc. Serv. / QMRP	2,143
		<u>16,488</u>

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

16. Out of State Travel

Administration

Administrator	490
	<u>490</u>

Board of Directors

Stan Virkler	547
Roger Aberle	2,117
Keith Pflum	670
Dennis Mott	164
Warren Zahner	1,243
	<u>4,741</u>

Nursing

None	-
	<u>-</u>

Cell: A5
Comment: Done
2007

Cell: F5
Comment: Done
2004

Cell: F7
Comment: Done
2004

Cell: J11
Comment: Done
2004

Cell: F19
Comment: Done
2004

Cell: F36
Comment: Done
2004

Cell: J44
Comment: Done
2004

Cell: A47
Comment: Done
2007

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate, Morton, IL #0033712

Linden Estate, Morton, IL #0039305

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

Daniel Schumacher, Chairman

Stan Virkler, Vice Chairman

Keith Pflum, Secretary/ Treasurer

John Knobloch, Director (term ended 03/15/2008)

Warren Zahner, Director

Ron Hodel, Director

Cleve Klopfenstein, Director

Roger Aberle, Director

Roger Beutel, Director

Dennis Mott, Director (term began 03/15/2008)

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

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

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	PARC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	2	1								
Miles per trip	40	40	40								
Gas/Depreciation Price per Mile	\$0.85	\$0.95	\$0.55								
Hours per trip	1 1/4	1 1/4	1 1/4								
Attendant Wages	\$8.50	\$8.50									
Driver Wages	\$12.75	\$12.75	\$10.50								
Gas & Depreciation	\$ 34.00	\$ 38.00	\$ 22.00	\$ 94.00	\$ 166.00	58.16%	41,040.81	(41,209.00)	(168.00)	14	Sch. VI Ln. 29
Depreciation					\$ -			41,209.00	41,209.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 15.94	\$ 15.94	\$ 13.13	\$ 45.01	\$ 76.89	26.94%	19,009.81		19,010.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 10.63	\$ 10.63	\$ -	\$ 21.26	\$ 42.52	14.90%	10,512.38		10,512.00	10	Sch. VI Ln. 29
Total	\$ 60.57	\$ 64.57	\$ 35.13	\$ 160.27	\$ 285.41		70,563.00		70,563.00		

Cell: I14

Comment: msteffen:
from transportation income

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE #0018220

From: 07/01/2007 to 06/30/2008

CLASS DATE	TR												OE												LE												CILA											
	CLASS				OJT				CLASS				OJT				CLASS				OJT				CLASS				OJT																			
	# of Students	Hrs	Wages	HRS	Wages	# of Students	Hrs	Wages	HRS	Wages	# of Students	Hrs	Wages	HRS	Wages	# of Students	Hrs	Wages	HRS	Wages	# of Students	Hrs	Wages	HRS	Wages																							
completed	30	25	1,000	\$ 8,500.00	2000	\$ 17,000.00	2	80	\$ 680.00	160	\$ 1,360.00	1	40	\$ 340.00	80	\$ 680.00	2	80	\$ 680.00	160	\$ 1,360.00	1	40	\$ 340.00	80	\$ 680.00																						
still enrolled, not complete	19	15	157	\$ 1,334.50	314	\$ 2,669.00	2	6	\$ 51.00	12	\$ 102.00	1	24	\$ 195.50	48	\$ 391.00	1	11	\$ 93.50	22	\$ 187.00	0	0	\$ -	0	\$ -																						
dropouts	26	25	371	\$ 3,153.50	742	\$ 6,307.00	0	0	\$ -	0	\$ -	1	28	\$ 246.50	56	\$ 493.00	0	0	\$ -	0	\$ -	0	0	\$ -	0	\$ -																						
Total	1797	65	1528	\$ 12,988.00	3056	\$ 25,976.00	4	86	\$ 731.00	172	\$ 1,462.00	3	92	\$ 782.00	184	\$ 1,564.00	3	91	\$ 773.50	182	\$ 1,547.00																											

TRAINER WAGES

Classification	Hours	Hourly Rate	Wages	Hours/Class	# of Classes	WAGES				Hours				
						TR	OE	LE	CILA	TR	OE	LE	CILA	
Abuse/Neglect/Etc.	12m	7 \$ 19.71	\$ 137.97	3.5	2	117.32	6.80	7.06	6.99	5.95	0.34	0.36	0.35	519.71
Abuse/Neglect/Etc.	17	3 \$ 22.44	\$ 67.32	3	1	57.24	3.22	3.45	3.41	2.55	0.14	0.15	0.15	\$22.44
Aggression Management - 1,2,3	12q	30 \$ 17.68	\$ 528.00	6	5	448.96	25.27	27.03	26.74	25.51	1.44	1.54	1.52	\$17.68
Body Mechanics / Eating & Food Sa	10a	9 \$ 20.85	\$ 187.65	3	3	155.58	8.98	9.61	9.50	7.65	0.43	0.46	0.46	\$20.85
Community Integration	15	2 \$ 18.50	\$ 27.75	0.5	3	23.60	1.33	1.42	1.41	1.28	0.07	0.08	0.08	\$18.50
Community Integration	11	2 \$ 18.61	\$ 27.77	0.5	3	23.61	1.33	1.42	1.41	1.28	0.07	0.08	0.08	\$18.61
Community Integration	12r	2 \$ 21.38	\$ 32.03	0.5	3	27.23	1.53	1.64	1.62	1.28	0.07	0.08	0.08	\$21.38
Community Integration	12r	2 \$ 17.98	\$ 28.25	0.5	3	22.32	1.26	1.34	1.33	1.28	0.07	0.08	0.08	\$17.98
Community Integration	12r	2 \$ 22.44	\$ 33.66	0.5	3	28.62	1.61	1.72	1.70	1.28	0.07	0.08	0.08	\$22.44
CPR	12r	15 \$ 22.44	\$ 336.60	3	5	286.21	16.11	17.23	17.05	12.75	0.72	0.77	0.76	\$22.44
CPR	10	81 \$ 24.58	\$ 1,984.50	3	27	1,687.43	94.97	101.60	100.49	68.87	3.88	4.15	4.10	\$24.58
Environmental Safety	6	12 \$ 24.98	\$ 299.16	3	4	254.38	14.32	15.32	15.15	10.20	0.57	0.61	0.61	\$24.98
First Aid	12r	4 \$ 22.44	\$ 89.76	2	2	76.32	4.30	4.60	4.55	3.40	0.19	0.20	0.20	\$22.44
First Aid	10	36 \$ 24.58	\$ 882.00	2	18	749.87	42.21	45.16	44.66	30.61	1.72	1.84	1.82	\$24.58
Grief Counseling	12r	4 \$ 24.98	\$ 99.68	1	4	84.76	4.77	5.10	5.05	3.40	0.19	0.20	0.20	\$24.98
Human Interaction	10a	11 \$ 14.42	\$ 151.41	3.5	3	128.74	7.25	7.75	7.67	8.93	0.50	0.54	0.53	\$14.42
Introduction to DD / Human Rights	12r	40 \$ 24.98	\$ 996.80	8	5	847.59	47.70	51.03	50.48	34.01	1.91	2.05	2.03	\$24.98
ISP Development	12q	16 \$ 14.98	\$ 239.40	4	4	202.71	11.41	12.21	12.07	13.60	0.77	0.82	0.81	\$14.98
Nursing 1 class	10	12 \$ 24.12	\$ 289.44	4	3	246.11	13.85	14.82	14.66	10.20	0.57	0.61	0.61	\$24.12
Nursing 2 class	10	12 \$ 33.16	\$ 397.92	3	4	338.35	19.04	20.37	20.15	10.20	0.57	0.61	0.61	\$33.16
Nutrition	1	6 \$ 20.67	\$ 124.02	3	2	105.45	5.94	6.35	6.28	5.10	0.29	0.31	0.30	\$20.67
Nutrition	1	8 \$ 14.98	\$ 89.40	3	2	76.02	4.28	4.58	4.53	5.10	0.29	0.31	0.30	\$14.98
On the Job Trainer - RN	10	500 \$ 24.58	\$ 12,295.13	-	-	10,421.46	586.55	627.47	620.65	425.37	23.94	25.61	25.33	\$24.58
Sign Language	10a	6 \$ 14.42	\$ 86.52	2	3	73.57	4.14	4.43	4.38	5.10	0.29	0.31	0.30	\$14.42
On the Job Trainer - Aide	12q	0 \$ -	\$ -	-	-	-	-	-	-	-	-	-	-	-
RCD - Rob Mirony	12r	0 \$ 22.44	\$ -	-	5	-	-	-	-	-	-	-	-	-
Speech - Cheryl Hays	10a	0 \$ 14.42	\$ -	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Gary Folkerts	6	0 \$ 24.98	\$ -	-	4	-	-	-	-	-	-	-	-	-
None - Kathy Kolch RN	10	0 \$ 24.58	\$ -	-	27	-	-	-	-	-	-	-	-	-
Total						16,487.54	927.96	992.71	981.92	694.91	39.11	41.84	41.39	

Total trainer wages

817.25 \$ 19,390.13

	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	25	0	1	0
Clinical Wages	\$ 6,307.00	\$ -	\$ 493.00	\$ -
Classroom Wages	\$ 3,154.00	\$ -	\$ 247.00	\$ -
In-House Trainer Wages	\$ 1,335.00	\$ -	\$ 105.00	\$ -
Completed				
Number from this Facility	40	4	2	3
Clinical Wages	\$ 9,835.00	\$ 731.00	\$ 536.00	\$ 774.00
Classroom Wages	\$ 19,669.00	\$ 172.00	\$ 1,071.00	\$ 1,547.00
In-House Trainer Wages	\$ 8,323.00	\$ 177.00	\$ 453.00	\$ 655.00

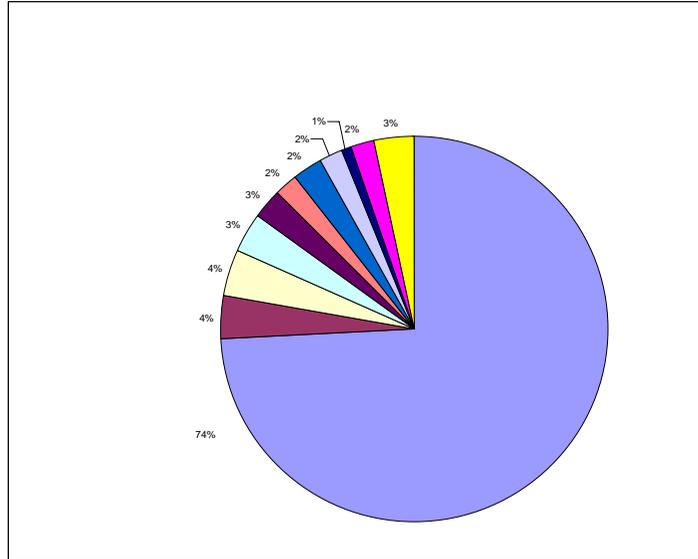
Schedule V

Line	TR	OE	LE	CILA
Dietary	1	1	1	1
Maintenance	6	6	6	6
Nursing	10	10	10	10
Therapy	10a	10a	10a	10a
OT/PPT	10dot	10a	10a	10a
Activities	11	11	11	11
RSD	12r	12	12	12
QMRP's	12q	12	12	12
MSSD	12m	12	12	12
Training Wages	13	13	13	13
Day Program	15	15	15	15
Administrator	17	17	17	17
OJT	12o	12	12	12
Speech	10s	10a	10a	10a
Adjustment	12	12	12	12

\$ 17,000.00	160	\$ 680.00	\$ 1,360.00
\$ 2,669.00	12	\$ 391.00	\$ 187.00
\$ 6,307.00	0	\$ 493.00	\$ -
\$ 8,500.00	\$ 680.00	\$ 340.00	\$ 680.00
\$ 1,334.50	\$ 51.00	\$ 195.50	\$ 93.50
\$ 3,153.50	\$ -	\$ 246.50	\$ -

Apostolic Christian Timber Ridge -- 0016220

	Wages	Supplies	Other	Total	Reclass- ification	Total	Cost / Day Resident Days 33,691	Adjust- ments	Adjusted Total	Cost / Day Resident Days 33,691	% of Total Costs	% of Daily Rate	Staff Hours/ Day
A. General Services													
1 Dietary	275,818	20,284	6,550	302,652	(181)	302,471	\$8.98	-	302,471	\$8.98	4.3%	6.3%	0.71
2 Food Purchase	-	181,892	-	181,892	-	181,892	\$5.40	-	181,892	\$5.40	2.6%	3.8%	0.22
3 Housekeeping	71,190	11,035	-	82,225	-	82,225	\$2.44	-	82,225	\$2.44	1.2%	1.7%	0.28
4 Laundry	159,561	15,318	-	174,879	147	175,026	\$5.20	-	175,026	\$5.20	2.5%	3.6%	0.39
5 Heat and Other Utilities	-	-	173,268	173,268	-	173,268	\$5.14	-	173,268	\$5.14	2.5%	3.6%	0.39
6 Maintenance	101,816	21,255	33,881	156,952	2,756	159,708	\$4.74	(19,010)	140,698	\$4.18	2.0%	2.9%	0.16
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
8 TOTAL General Services	608,385	249,784	213,699	1,071,868	2,722	1,074,590	\$31.90	(19,010)	1,055,580	\$31.33	15.0%	21.9%	1.49
B. Health Care and Programs													
9 Medical Director	-	-	1,184	1,184	-	1,184	\$0.04	-	1,184	\$0.04	0.0%	0.0%	-
10 Nursing and Medical Records	1,044,785	236,259	549,324	1,830,368	(13,443)	1,816,925	\$53.93	(10,512)	1,806,413	\$53.62	25.7%	37.6%	1.32
10a Therapy	1,439,050	8,102	4,063	1,451,215	(28,217)	1,422,998	\$42.24	-	1,422,998	\$42.24	20.3%	29.6%	4.07
11 Activities	291,738	11,188	-	302,926	(24)	302,902	\$8.99	-	302,902	\$8.99	4.3%	6.3%	0.79
12 Social Services	320,872	3,099	11,607	335,578	(2,143)	333,435	\$9.90	-	333,435	\$9.90	4.7%	6.9%	0.40
13 CNA Training	-	5,462	-	5,462	16,488	21,950	\$0.65	-	21,950	\$0.65	0.3%	0.5%	0.05
14 Program Transportation	-	63,979	-	63,979	(7,580)	56,399	\$1.67	168	56,567	\$1.68	0.8%	1.2%	-
15 Other (specify):*	89,299	2,155	-	91,454	(24)	91,430	\$2.71	-	91,430	\$2.71	1.3%	1.9%	-
16 TOTAL Health Care and Programs	3,185,744	330,244	566,178	4,082,166	(34,943)	4,047,223	\$120.13	(10,344)	4,036,879	\$119.82	57.5%	83.9%	6.62
C. General Administration													
17 Administrative	134,083	-	-	134,083	(57)	134,026	\$3.98	-	134,026	\$3.98	1.9%	2.8%	0.09
18 Diagnostics Fees	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
19 Professional Services	-	-	52,080	52,080	-	52,080	\$1.55	-	52,080	\$1.55	0.7%	1.1%	-
20 Dues, Fees, Subscriptions & Promotion	-	-	22,230	22,230	-	22,230	\$0.66	-	22,230	\$0.66	0.3%	0.5%	-
21 Clerical & General Office Expenses	126,026	47,410	-	173,436	764	174,200	\$5.17	-	174,200	\$5.17	2.5%	3.6%	0.18
22 Employee Benefits & Payroll Taxes	-	-	987,314	987,314	27,912	1,015,226	\$30.13	(21,747)	993,479	\$29.49	14.1%	20.7%	-
23 Inservice Training & Education	-	-	8,636	8,636	-	8,636	\$0.26	-	8,636	\$0.26	0.1%	0.2%	-
24 Travel and Seminar	-	-	6,812	6,812	-	6,812	\$0.20	(5,231)	1,581	\$0.05	0.0%	0.0%	-
25 Other Admin. Staff Transportation	-	-	-	-	-	-	\$0.00	(490)	(490)	(\$0.01)	0.0%	0.0%	-
26 Insurance-Prop.Liab.Malpractice	-	-	64,241	64,241	-	64,241	\$1.91	(9,150)	55,091	\$1.64	0.8%	1.1%	-
27 Other (specify):*	-	-	16,991	16,991	(16,419)	572	\$0.02	(907)	(335)	(\$0.01)	0.0%	0.0%	-
28 TOTAL General Administration	260,109	47,410	1,158,304	1,465,823	12,200	1,478,023	\$43.87	(37,525)	1,440,498	\$42.76	20.5%	30.0%	0.27
TOTAL Operating Expense	4,054,238	627,438	1,938,181	6,619,857	(20,021)	6,599,836	\$195.89	(66,879)	6,532,957	\$193.91	93.0%	135.8%	8.38
D. Ownership													
30 Depreciation	-	-	235,755	235,755	-	235,755	\$7.00	(41,209)	194,546	\$5.77	2.8%	4.0%	-
31 Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
32 Interest	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
33 Real Estate Taxes	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
34 Rent-Facility & Grounds	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
35 Rent-Equipment & Vehicles	-	-	1,527	1,527	-	1,527	\$0.05	-	1,527	\$0.05	0.0%	0.0%	-
36 Other (specify):*	-	-	51,855	51,855	-	51,855	\$1.54	(51,855)	-	\$0.00	0.0%	0.0%	-
37 TOTAL Ownership	-	-	289,137	289,137	-	289,137	\$8.58	(93,064)	196,073	\$5.82	2.8%	4.1%	-
E. Special Cost Centers													
38 Medically Necessary Transportation	-	-	-	-	7,580	7,580	\$0.22	(7,580)	-	\$0.00	0.0%	0.0%	-
39 Ancillary Service Centers	-	-	-	-	12,441	12,441	\$0.37	-	12,441	\$0.37	0.2%	0.3%	-
40 Barber and Beauty Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
41 Coffee and Gift Shops	-	-	-	-	-	-	\$0.00	-	-	\$0.00	0.0%	0.0%	-
42 Provider Participation Fee	-	-	278,952	278,952	-	278,952	\$8.28	-	278,952	\$8.28	4.0%	5.8%	-
43 Other (specify):*	-	-	4,274	4,274	-	4,274	\$0.13	-	4,274	\$0.13	0.1%	0.1%	-
44 TOTAL Special Cost Centers	-	-	283,226	283,226	20,021	303,247	\$9.00	(7,580)	295,667	\$8.78	4.2%	6.1%	-
45 GRAND TOTAL	4,054,238	627,438	2,510,544	7,192,220	-	7,192,220	\$213.48	(167,523)	7,024,697	\$208.50	100.0%	146.1%	8.38
Current Reimbursement Rate							\$142.75			\$142.75	68.5%	100.0%	
Gain/(Loss) Per Resident / Day							(70.73)			(65.75)	-31.5%	-46.1%	
% of Costs Per Area	70.10%	8.72%	21.18%	100.00%			-49.5%			-46.1%			



Wages & Benefi Administration Provider Participa Nursing Supplies Food Other Supplies Utilities Insurance / Profit Transportation Other Depreciation
 \$ 5,330,767 \$ 260,109 \$ 278,952 \$ 236,259 \$ 181,892 \$ 145,308 \$ 173,268 \$ 138,551 \$ 63,979 \$ 147,380 \$ 235,755