



Facility Name & ID Number Apostolic Christian Resthaven

# 0029892 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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 n/a

	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	50	Skilled (SNF)	50	18,250	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	50	TOTALS	50	18,250	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	1,307	3,510		4,817	8	
9	SNF/PED					9	
10	ICF	3,359	8,713		12,072	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	4,666	12,223		16,889	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.54%

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

6 (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 and housekeeping for apartment residents

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 11/07/1985

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

ACCURAL  MODIFIED CASH\*  CASH\*

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

Tax Year: December 31 Fiscal Year: December 31

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

Facility Name & ID Number Apostolic Christian Resthaven # 0029892 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

**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
	<b>A. General Services</b>										
1	Dietary	221,032	14,129	4,391	239,552	(3,276)	236,276	(12,253)	224,023		1
2	Food Purchase		94,837		94,837	(1,404)	93,433	(5,251)	88,182		2
3	Housekeeping	53,584	10,283		63,867	1,132	64,999		64,999		3
4	Laundry	35,456	5,877		41,333		41,333		41,333		4
5	Heat and Other Utilities			66,179	66,179		66,179		66,179		5
6	Maintenance	73,494	9,031	34,398	116,923		116,923		116,923		6
7	Other (specify):* <b>Waste Removal</b>			6,258	6,258		6,258		6,258		7
8	<b>TOTAL General Services</b>	383,566	134,157	111,226	628,949	(3,548)	625,401	(17,504)	607,897		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			2,000	2,000		2,000		2,000		9
10	Nursing and Medical Records	1,294,990	66,123	1,834	1,362,947		1,362,947		1,362,947		10
10a	Therapy		7	374	381		381		381		10a
11	Activities	57,548	5,632	820	64,000		64,000	(76)	63,924		11
12	Social Services	31,668	416	2,248	34,332		34,332		34,332		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,384,206	72,178	7,276	1,463,660		1,463,660	(76)	1,463,584		16
	<b>C. General Administration</b>										
17	Administrative	100,970			100,970		100,970		100,970		17
18	Directors Fees										18
19	Professional Services			28,998	28,998	(1,132)	27,866	(2,250)	25,616		19
20	Dues, Fees, Subscriptions & Promotions			7,257	7,257	1,350	8,607	(1,292)	7,315		20
21	Clerical & General Office Expenses	70,351	9,026	4,458	83,835		83,835		83,835		21
22	Employee Benefits & Payroll Taxes			363,598	363,598	4,680	368,278		368,278		22
23	Inservice Training & Education			500	500		500		500		23
24	Travel and Seminar			22,690	22,690	(1,350)	21,340	(2,229)	19,111		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			31,000	31,000		31,000		31,000		26
27	Other (specify):* <b>Misc Exp &amp; Vol Exp</b>			3,923	3,923	(1)	3,922	(5)	3,917		27
28	<b>TOTAL General Administration</b>	171,321	9,026	462,424	642,771	3,547	646,318	(5,776)	640,542		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,939,093	215,361	580,926	2,735,380	(1)	2,735,379	(23,356)	2,712,023		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 Resthaven

#0029892

Report Period Beginning: 01/01/2010 Ending: 12/31/2010

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			130,057	130,057		130,057	(35,714)	94,343			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds					1	1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			130,057	130,057	1	130,058	(35,715)	94,343			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		26,114	77,312	103,426		103,426		103,426			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		1,061		1,061		1,061	(1,061)				41
42	Provider Participation Fee			27,375	27,375		27,375		27,375			42
43	Other (specify):* <b>Apartment &amp; MPR</b>		1,611	83,601	85,212		85,212	(85,212)				43
44	<b>TOTAL Special Cost Centers</b>		28,786	188,288	217,074		217,074	(86,273)	130,801			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,939,093	244,147	899,271	3,082,511		3,082,511	(145,344)	2,937,167			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,251)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,850)	19		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(493)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(76)	11		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(35,221)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(10)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(400)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,282)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(100,761)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (145,344)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (145,344)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.		x	\$		38
39						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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

**Apostolic Christian Resthaven**

ID# 0029892

Report Period Beginning: 01/01/2010

Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Apartment Expense	\$ (83,601)	43	1
2	Non-Care Travel Expense	(137)	24	2
3	Vending Expense	(1,061)	41	3
4	Non-Patient Meals (Wage-Related Costs)	(12,253)	1	4
5	Multipurpose Room Expense	(1,611)	43	5
6	Volunteer Expense	(5)	27	6
7	Rent on Land Paid to Related Party	(1)	34	7
8	Out-Of-State Travel	(2,092)	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	<b>Total</b>	(100,761)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apostolic Christian Resthaven# 0029892

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(12,253)	0	0	0	0	0	0	0	0	0	0	(12,253)	1
2	Food Purchase	(5,251)	0	0	0	0	0	0	0	0	0	0	(5,251)	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	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(17,504)</b>	<b>0</b>	<b>(17,504)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(76)	0	0	0	0	0	0	0	0	0	0	(76)	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	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(76)</b>	<b>0</b>	<b>(76)</b>	<b>16</b>									
	<b>C. General Administration</b>													
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	(2,250)	0	0	0	0	0	0	0	0	0	0	(2,250)	19
20	Fees, Subscriptions & Promotions	(1,292)	0	0	0	0	0	0	0	0	0	0	(1,292)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,229)	0	0	0	0	0	0	0	0	0	0	(2,229)	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(5)	0	0	0	0	0	0	0	0	0	0	(5)	27
28	<b>TOTAL General Administration</b>	<b>(5,776)</b>	<b>0</b>	<b>(5,776)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(23,356)</b>	<b>0</b>	<b>(23,356)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Apostolic Christian Resthaven# 0029892

Report Period Beginning:

01/01/2010 Ending:12/31/2010

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

	Capital Expense	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)	
	<b>D. Ownership</b>													
30	Depreciation	(35,714)	0	0	0	0	0	0	0	0	0	0	(35,714)	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	(1)	0	0	0	0	0	0	0	0	0	0	(1)	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	<b>TOTAL Ownership</b>	<b>(35,715)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,715)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	(1,061)	0	0	0	0	0	0	0	0	0	0	(1,061)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(85,212)	0	0	0	0	0	0	0	0	0	0	(85,212)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(86,273)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(86,273)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(145,344)	0	0	0	0	0	0	0	0	0	0	(145,344)	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
Apostolic Christian Church of Elgin	100					

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	27/34 Land Lease	\$ 1	Apostolic Christian Church of Elgin	100.00%	\$ 1	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1			\$ 1	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven # 0029892 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven

# 002982

Report Period Beginning:

01/01/2010

Ending: 2/31/2010

**VIII. ALLOCATION OF INDIRECT COSTS**

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Apostolic Christian Resthaven

# 0029892

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

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

SEE ACCOUNTANTS' COMPILATION REPORT

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



# 2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Resthaven COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (847) 741-4543 FAX #: (847) 760-6224

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

Enter the tax index number and real estate tax assessed for 2009 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 2009.

	(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.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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

Facility Name & ID Number Apostolic Christian Resthaven

# 0029892

Report Period Beginning:

01/01/2010 Ending:

12/31/2010

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 22,600 B. General Construction Type: Exterior 80% Brick/20% Cedar Frame 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).  
Eighteen (18) congregate housing units (apartments) are attached to the nursing home. Utilities are separately metered and costs are handled separately.

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven# 0029892

Report Period Beginning:

01/01/2010 Ending:

12/31/2010

**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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	49	1985	1985	\$ 2,012,999	\$ 50,370	40	\$ 50,370	\$	\$ 1,274,547	4
5		1986	1986	10,064	252	40	252		6,168	5
6		1987	1987	67,246	1,681	40	1,681		39,504	6
7	1	1988	1988	91,817	2,295	40	2,295		51,642	7
8		1999	1999	74,929	1,873	40	1,380	(493)	16,948	8
<b>Improvement Type**</b>										
9	Land Improvements - General Land Improvement:		1985	24,667		15			24,667	9
10	Land Improvements - General Land Improvement:		1986	4,800		15			4,800	10
11	Land Improvements - General Land Improvement:		1989	2,069		15			2,069	11
12	Land Improvements - General Land Improvement:		1990	590		15			590	12
13	Land Improvements - Court Yard		1992	13,298		15			13,298	13
14	Land Improvements - Front Court Yard		1997	15,126	1,008	15	1,008		13,528	14
15	Land Improvements - Black Topping		1997	16,291	1,086	15	1,086		14,481	15
16	Land Improvements - Parking Lot		2001	5,200	347	15	347		3,207	16
17	Land Improvements - Sidewalk to Parking Lot		2005	5,315	354	15	354		1,919	17
18	Land Improvements - Timber Landscape		2009	4,100	410	10	410		547	18
19	Land Improvements - Retaining Walls		2009	7,300	365	20	365		456	19
20	Land Improvements - Landscaping & Court Yard Disassembly		2010	1,800	75	10	75		75	20
21	Land Improvements - Storm Water Struct & Piping for Downspout:		2010	12,477	208	25	208		208	21
22	Building Improvements - General Building Improvement:		1987	8,669		20			8,669	22
23	Building Improvements - General Building Improvement:		1988	28,461		20			28,461	23
24	Building Improvements - General Building Improvement:		1989	500		20			500	24
25	Building Improvements - General Building Improvement:		1990	6,091	152	20	152		6,079	25
26	Building Improvements - General Building Improvement:		1991	6,846	342	20	342		6,575	26
27	Building Improvements - Air Conditioner		1992	13,749	687	20	687		12,714	27
28	Building Improvements - Light Fixtures		1992	1,331	67	20	67		1,235	28
29	Building Improvements - RPZ Plumbing Valve		1994	885	44	20	44		724	29
30	Building Improvements - Curtains		1995	1,944		10			1,944	30
31	Building Improvements - Carpeting Music Room		1995	1,332		10			1,332	31
32	Building Improvements - Drapes		1995	2,989		10			2,989	32
33	Building Improvements - Carpet on Walls		1995	6,262		10			6,262	33
34	Building Improvements - Wallpaper		1995	3,703		10			3,703	34
35	Building Improvements - Drapes		1995	884		10			884	35
36	Building Improvements - Carpeting Office		1995	1,344		10			1,344	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

SEE ACCOUNTANTS' COMPILATION REPORT

**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	<a href="#">Building Improvements - Wallpaper and Drapes</a>	1996	\$ 540	\$	10	\$	\$	\$ 540	37
38	<a href="#">Building Improvements - Drapes in Lobby</a>	1996	594		10			594	38
39	<a href="#">Building Improvements - Carpeting Lobby</a>	1996	5,853		10			5,853	39
40	<a href="#">Building Improvements - Sound System Lobby</a>	1996	809	40	20	40		591	40
41	<a href="#">Building Improvements - Code Alert</a>	1997	1,164		10			1,164	41
42	<a href="#">Building Improvements - Patio Door</a>	1998	2,100	105	20	105		1,339	42
43	<a href="#">Building Improvements - Automatic Door</a>	1998	2,029	101	20	101		1,275	43
44	<a href="#">Building Improvements - Carpeting Music Room</a>	1998	2,671		10			2,671	44
45	<a href="#">Building Improvements - Kitchen Air Conditioner</a>	1999	9,367	468	20	468		5,518	45
46	<a href="#">Building Improvements - Cabinets</a>	1999	699	35	20	35		411	46
47	<a href="#">Building Improvements - Carpeting Two Offices</a>	1999	1,325	66	20	66		778	47
48	<a href="#">Building Improvements - Dining Room Blinds</a>	1999	656	33	20	33		367	48
49	<a href="#">Building Improvements - Garbage Disposal</a>	2000	1,975	99	20	99		1,046	49
50	<a href="#">Building Improvements - Faucets</a>	2001	2,372	119	20	119		1,145	50
51	<a href="#">Building Improvements - Grease Trap</a>	2001	3,769	189	20	189		1,821	51
52	<a href="#">Building Improvements - Door Shades</a>	2001	562	28	20	28		262	52
53	<a href="#">Building Improvements - Damper</a>	2001	710	36	20	36		325	53
54	<a href="#">Building Improvements - Door for PT Room</a>	2001	600	30	20	30		273	54
55	<a href="#">Building Improvements - Drapes for Employee Dining Room</a>	2002	653	33	20	33		289	55
56	<a href="#">Building Improvements - Drapes for Residents Rooms</a>	2002	1,307	65	20	65		572	56
57	<a href="#">Building Improvements - Electromagnetic Front Doors</a>	2003	1,717	86	20	86		680	57
58	<a href="#">Building Improvements - Air Conditioning</a>	2003	3,100	155	20	155		1,150	58
59	<a href="#">Building Improvements - Fire Dampers</a>	2003	2,160	108	20	108		774	59
60	<a href="#">Building Improvements - Steam Table Restoration</a>	2004	3,700	185	20	185		1,280	60
61	<a href="#">Building Improvements - Hot Water Coil Replacement</a>	2004	3,408	170	20	170		1,164	61
62	<a href="#">Building Improvements - Activity Room Shelving</a>	2004	1,850	93	20	93		632	62
63	<a href="#">Building Improvements - Exit Door Alarms at Service Entrance</a>	2004	994	50	20	50		323	63
64	<a href="#">Building Improvements - Smoke Detectors with Office Window</a>	2004	953	48	20	48		298	64
65	<a href="#">Building Improvements - Hot Water Heaters</a>	2005	8,650	433	20	433		2,559	65
66	<a href="#">Building Improvements - Fire Doors and Wiring</a>	2005	3,230	162	20	162		861	66
67	<a href="#">Building Improvements - 3 Wings Security Door Systems</a>	2005	6,600	330	20	330		1,705	67
68	<a href="#">Building Improvements - Duct Detectors</a>	2005	1,167	58	20	58		297	68
69	<a href="#">Building Improvements - Smoke Dampers</a>	2005	4,607	230	20	230		1,171	69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 2,536,969	\$ 65,171		\$ 64,678	\$ (493)	\$ 1,591,797	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Apostolic Christian Resthaven# 0029892

Report Period Beginning:

01/01/2010 Ending: 12/31/2010**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,536,969	\$ 65,171		\$ 64,678	\$ (493)	\$ 1,591,797	1
2	Building Improvements - Smoke Detectors	2005	5,159	258	20	258		1,290	2
3	Building Improvements - RN Station Cabinets and Counters	2006	12,126	808	15	808		3,705	3
4	Building Improvements - A/C Condenser for Kitchen	2006	2,800	187	15	187		840	4
5	Building Improvements - RN Station Carpeting	2006	3,700	740	5	740		3,145	5
6	Building Improvements - Replace Windows & Labor	2005	28,966	724	40	724		4,093	6
7	Building Improvements - Replace Windows & Labor	2006	24,955	624	40	624		2,703	7
8	Building Improvements - Elevator Motor	2008	3,846	192	20	192		465	8
9	Building Improvements - Generator	2008	2,510	502	5	502		1,046	9
10	Building Improvements - RN Station Cabinets	2009	7,350	490	15	490		898	10
11	Building Improvements - Wood Room Doors	2009	8,669	578	15	578		1,011	11
12	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	225	20	225		225	12
13	Building Improvements - New Tub for Residents	2010	14,963	623	20	623		623	13
14	Building Improvements - Upgrade Ansul System & Rewire Hood	2010	5,669	142	10	142		142	14
15	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	606	15	606		606	15
16	Building Improvements - Drapes / Coverings for Resident Rooms	2010	2,531	42	5	42		42	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,701,948	\$ 71,912		\$ 71,419	\$ (493)	\$ 1,612,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*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	\$ 155,811	\$ 15,415	\$ 15,415	\$	/5/10/12/15/2	\$ 106,004	71
72	Current Year Purchases	38,823	3,688	3,688		5/10/12/15	3,688	72
73	Fully Depreciated Assets	272,359	188	188		5/10	272,359	73
74								74
75	TOTALS	\$ 466,993	\$ 19,291	\$ 19,291	\$		\$ 382,051	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	Van - Care Related Use	2006 Ford E-350 Van	2006	\$ 36,327	\$ 3,633	\$ 3,633	\$	10	\$ 16,953	76
77										77
78										78
79										79
80	TOTALS			\$ 36,327	\$ 3,633	\$ 3,633	\$		\$ 16,953	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)	\$ 3,205,268	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 94,836	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 94,343	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (493)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,011,635	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartments - 1986/1991/1999/06/09	\$ 976,558	\$ 24,414	\$ 506,868	86
87	Land Improvements -86/90/91/97	94,036	2,646	82,620	87
88	Equipment -1986-1999/2006/2009	53,036	1,631	43,580	88
89	Building Improvements-99-03/06-10	69,408	4,973	17,812	89
90	Van-30% Non-Care Related - 2006	15,569	1,557	7,265	90
91	TOTALS	\$ 1,208,607	\$ 35,221	\$ 658,145	91

G. Construction-in-Progress

	Description	Cost	
92	Activity/Dining Room Addition	\$ 369,953	92
93			93
94			94
95		\$ 369,953	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: \_\_\_\_\_

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

If NO, see instructions.  YES  NO

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

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

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. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

\* 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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care	39-2	visits				3,981		3,981	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2/39-3	# of prescripts		5,737	77,312	2,087	5,737	79,399	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>Personal Supplies</u>	39-2					20,046		20,046	13
14	TOTAL			\$	5,737	\$ 77,312	\$ 26,114	5,737	\$ 103,426	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven# 0029892Report Period Beginning: 01/01/2010Ending: 12/31/2010

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 753,386	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>44,412</u> )	82,602		3
4	Supply Inventory (priced at <u>cost</u> )	19,258		4
5	Short-Term Investments	108,282		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Construction in Progress</u>	369,953		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,333,481	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	3,841,951		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	571,924		16
17	Accumulated Depreciation (book methods)	(2,674,217)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	120,300		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Capital in Insurance Groups</u>	113,982		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,973,940	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,307,421	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 225,025	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	104,856		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,061		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	904		34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Work Comp Assessment</u>	30,236		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 383,082	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Deposits - Apartment Loans</u>	41,400		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 41,400	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 424,482	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,882,939	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,307,421	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,659,751</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,659,751</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>223,188</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>223,188</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,882,939</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven# 0029892Report Period Beginning: 01/01/2010Ending: 12/31/2010**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,078,038	1
2	Discounts and Allowances for all Levels	(193,067)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,884,971</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
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		13
14	Non-Patient Meals	3,150	14
15	Telephone, Television and Radio	17	15
16	Rental of Facility Space		16
17	Sale of Drugs	84,668	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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 87,835</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	120,208	24
25	Interest and Other Investment Income***	19,102	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 139,310</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Revenues</b>	193,583	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 193,583</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 3,305,699</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	628,949	31
32	Health Care	1,463,660	32
33	General Administration	642,771	33
<b>B. Capital Expense</b>			
34	Ownership	130,057	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	189,699	35
36	Provider Participation Fee	27,375	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 3,082,511</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>223,188</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 223,188</b>	<b>43</b>

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

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

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

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

Facility Name & ID Number Apostolic Christian Resthaven

# 0029892

Report Period Beginning: 01/01/2010

Ending: 12/31/2010

**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	1,721	1,872	\$ 60,780	\$ 32.47	1
2	Assistant Director of Nursing	1,887	2,088	62,082	29.73	2
3	Registered Nurses	13,750	14,827	393,764	26.56	3
4	Licensed Practical Nurses	6,779	7,409	158,864	21.44	4
5	CNAs & Orderlies	46,604	49,550	583,379	11.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,775	2,039	22,894	11.23	8
9	Activity Director	1,937	2,080	28,683	13.79	9
10	Activity Assistants	2,453	2,666	28,865	10.83	10
11	Social Service Workers	1,943	1,983	31,668	15.97	11
12	Dietician					12
13	Food Service Supervisor	1,984	2,086	32,795	15.72	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,484	16,808	175,984	10.47	15
16	Dishwashers					16
17	Maintenance Workers	3,313	3,602	73,494	20.40	17
18	Housekeepers	5,871	6,408	53,584	8.36	18
19	Laundry	2,896	3,128	35,456	11.34	19
20	Administrator	1,825	2,088	100,970	48.36	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,857	3,144	57,249	18.21	23
24	Clerical	1,072	1,175	13,102	11.15	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(specify)					32
33	Other(specify) <u>Nursing Secretary</u>	1,068	1,152	13,227	11.48	33
34	TOTAL (lines 1 - 33)	115,219	124,105	\$ 1,926,840 *	\$ 15.53	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	99	\$ 4,391	1-3	35
36	Medical Director	12	2,000	9-3	36
37	Medical Records Consultant	12	826	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	7	248	10-3	39
40	Physical Therapy Consultant	6	374	10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	820	11-3	44
45	Social Service Consultant	24	2,248	12-3	45
46	Other(specify) <u>Dental Consultant</u>	16	760	10-3	46
47	<u>Housekeeping Consultant</u>	101	1,132	3-5	47
48					48
49	TOTAL (lines 35 - 48)	293	\$ 12,799		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

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
David G. Stieglitz	Administrator	0	\$ 100,970	Workers' Compensation Insurance	\$ 41,147	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	5,676	Advertising: Employee Recruitment		
				FICA Taxes	140,615	Health Care Worker Background Check	1,350	
				Employee Health Insurance	111,760	(Indicate # of checks performed <u>24</u> )		
				Employee Meals	4,680	Patient Background Checks	22 200	
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues/Bulk Mail Permit	2,475	
				Life Insurance	929	Publications/Bank LOC/CLIA	516	
				Pension Expense	47,413	Notary Fees/Sec'y of State Annual Fee	30	
				Employee Health Services	2,523	Payroll Subscription/Menu Subscr	634	
				Employee Relations	13,535	Newsletter/Advertising/Elevator Fee	1,402	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	(1,282)	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 100,970	TOTAL (agree to Schedule V, line 22, col.8)	\$ 368,278	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 7,315	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							David Stieglitz, Adm - AAHSA	(2,092)
							In-State Travel	
							Vehicle Expense	457
							Seminar Expense	20,883
							Less: Non-Care Vehicle Expense	(137)
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 19,111
C. Professional Services								
Vendor/Payee	Type		Amount					
Borhart Spellmeyer & Company	CPA (Cost Report & 990)		\$ 7,295					
Thomas D. Chase	Attorney - Collections		400					
MDI Achieve / HCIS	Medical Software Support		6,316					
CDS	Office Equipment Service		753					
QuickBooks	Payroll Services		2,415					
Direct TV	Satellite TV Service		1,850					
MCC Technology	Computer Network Support		7,506					
Information Controls	Time & Attendance Maint		1,080					
American United Life	Document Prep Svc, 5500		250					
Betty Harvel	Housekeeping Assistance		1,056					
Cora Schambach	Housekeeping Assistance		77					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 28,998					

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Apostolic Christian Resthaven# 0029892Report Period Beginning: 01/01/2010 Ending: 12/31/2010**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 Services Network - \$2,290
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 47,831 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 27,375  
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? yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 4,680 Has any meal income been offset against related costs? no Indicate the amount. \$ \_\_\_\_\_
- (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? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
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? yes  
**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.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? no  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) 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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

**Page 3, Schedule V, Line 7, Other**

Expenses related to removal of general waste	\$ 6,258
--	----------

**Page 3, Schedule V, Line 27, Other Expenses**

Loss on Retirement of Assets	\$ 3,917
Volunteer Expense	5
Land Rent Paid to Related Party	1
	<hr/>
Column 4 Total	3,923
Volunteer Expense on Page 5A, Non-Allowable Expenses	(5)

**RECLASSIFICATIONS:**

Land Rent Paid to Related Party From Line 27 Col 5 to Line 34 Col 5	<hr/> (1)
Column 8, Adjusted Total	<hr/> \$ 3,917

**Page 4, Schedule V, Line 43, Other Expenses**

Apartment Expense	\$ 83,601
Multipurpose Room Expense	1,611
	<hr/>
Column 4 Total	85,212
Apartment Expense - Page 5A - Non-Allowable Expense	(83,601)
Multipurpose Room Expense - Page 5A - Non-Allowable Expense	(1,611)
	<hr/>
Column 8, Adjusted Total	<hr/> \$ -

**Page 3, Schedule V, Column 5 Reclassifications**

Reclassify Staff Meals From Line 1, Dietary Wages	\$ (3,276)
Reclassify Staff Meals From Line 2, Meal Costs	(1,404)
Reclassify Staff Meals To Line 22, Employee Benefits	4,680
Reclassify Payment Related to Land Rent From Line 27, Other	(1)
Reclassify Payment Related to Land Rent To Line 34, Rent Facility & Groun	1
Reclassify Employee Background Checks/Fingerprinting From Line 24, Trav	(1,350)
Reclassify Employee Background Checks/Fingerprinting To Line 20, Fees, &	1,350
Reclassify Housekeeping Assistance From Line 19, Professional Services	(1,132)
Reclassify Housekeeping Assistance To Line 3, Housekeeping	1,132
	<hr/>
Net Effect Of All Reclassifications	<hr/> \$ -

**Page 19, Schedule XVII, Line 28, Other Revenues**

<u>Account</u>		
8050 Apartment Income	\$	191,788
8023 Vending Income		1,046
6902 Activity Income		526
8020 Cookbook Sales		383
8026 Miscellaneous Non-Operating		(582)
6911 Miscellaneous Operating		422
		<u>422</u>
	\$	<u>193,583</u>

**Notes:**

Vending Expense is already adjusted out of Sch. V, Line 41.  
Apartment Expense is already adjusted out of Sch. V, Line 43.  
Other Revenues, as detailed above, have not been offset against expenses on Schedule V.

**Page 20, Schedule XVIII, Line 34, Salary & Wage Reconciliation**

Total Wages Reported on Page 20, Line 34	\$	1,926,840
Dietary Wages Allocated to Non-Patient Meals, as per Adjustment on Page 5A		<u>12,253</u>
Total Salary / Wages Reported on Page 4, Column 1	\$	<u>1,939,093</u>

**Page 21, Schedule XIX, Section D, Pension Expense**

Pension Costs For Owners and Related Parties	\$	-
Pension Costs For All Other Employees		<u>47,413</u>
	\$	<u>47,413</u>

Note - 56 employees were covered under the pension plan for the year 2010.

**Page 19, Schedule XVII, Line 25, Interest Income**

Interest income was not offset against interest expense, as there was no interest expense incurred during 2010.

**Attachment to Schedule XIII**

Nurse assistants were not trained in Basic Nurse Assistant courses during the report period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had 13 nurse assistants leave employment during 2010 and all replacements met the above requirement.

**Attachment to Schedule XX, General Information # 14**

A portion of the building consists of 18 independent congregate living units. Costs are allocated to this portion of the building on the basis of square footage, exact costs (if able to be determined), and provider estimates of service costs.

**Attachment to Schedule XX, General Information # 16a**

From October 31 to November 4, 2010, David Stieglitz, Administrator, attended the annual meeting of the American Association of Homes and Services for the Aging. The meeting was held in Los Angeles, CA, and included topics on staff retention, new initiatives in long-term care, best practices, and culture change. The costs related to this out-of-state travel have been adjusted out of the cost report.

**2010 Board of Directors and Officers:**

Jeff Kellenberger, President	11N528 Muirhead Road, Elgin, IL 60124
Robert Schambach, Vice-President	251 Brookside Drive, Elgin, IL 60123
David Martin, Treasurer	24107 W. Grant Highway, Marengo, IL 60152
Richard Kilgus, Secretary	775 Regency Park Drive, Crystal Lake, IL 60014
Boyd Metzger	1440 N. State Parkway, 17C, Chicago, IL 60610
Eric Schieler	1403 Blume Drive, Elgin, IL 60124
Morris Young	8261 S. Mayfield Road, DeKalb, IL 60115

Board Vice-President Robert Schambach is the owner of Schambach Construction, Inc. In that capacity, he has served as the general contractor for Apostolic Christian Resthaven's recent construction project, the addition of activity and dining space to be completed in 2011.

**Apostolic Christian Resthaven**  
**2010 Cost Report**  
**Seminar Expense (Support for Page 13, Section G)**  
**Facility # 0029892**

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Virginia Scappino	DON	2/25/2010	Elgin	IL	Safe Patient Handlings	LSN	125
Virginia Scappino	DON	3/24-26/2010	Chicago	IL	LSN Annual Convention	LSN	3,881
Sue Sneed	ADON				Seminar - Hotel - Food		
Karen Erickson	RN						
Eileen Cowell	RN						
Eileen Feuser	RN						
Merlita Mayhew	LPN						
Melissa Acevedo	CNA	4/14-6/23/2010	Lombard	IL	Restorative Nursing Assistant Training	Healthcare Inservices, Inc.	865
Virginia Scappino	DON	6/9-12/8/2010	Elgin	IL	MDS 3.0 9-Part telecourse	LSN	1,000
Virginia Scappino	DON	8/10/2010	Hoffman Estates	IL	Countdown to MDS 3.0 Implementation	LSN	100
Jan Mogler	RN	8/10/2010	Hoffman Estates	IL	Countdown to MDS 3.0 Implementation	LSN	100
Virginia Scappino	DON	12/28/20140	Elgin	IL	IL Nurse Practice Act Overview telecourse	LSN	100
<b># 7044 Nurse Education - SUBTOTALS</b>							<b>6,171</b>
Donna Warren	Activity Director	7/1/2010	Naperville	IL	Membership dues	Fox River Activity Professional Assn	45
<b># 7230 Activity Education - SUBTOTALS</b>							<b>45</b>
Martha Martinez	Cook	3/30/2010	Elgin	IL	5-hr manager recertification course	Kane Co Health Dept/Paul McDonnell & Assts	65
Myrna Paulino	Cook/Server	3/30/2010	Elgin	IL	5-hr manager recertification course	Kane Co Health Dept/Paul McDonnell & Assts	65
Bethany Schmidgall	Dir of Food Svc	3/24-26/2010	Chicago	IL	LSN Annual Convention	LSN	574
					Seminar - Hotel - Food		
Julio Leon	Cook/Server	6/21-22/2010	Geneva	IL	15-hr manager certification course	Kane Co Health Dept/Paul McDonnell & Assts	130
Maria Gutierrez	Cook/Server	7/22/2010	Arlington Heights	IL	5-hr manager recertification course	Nutrition Care Systems, Inc.	30
Sonia Madrigal	Relief Cook	10/18 & 10/25/10	Chicago	IL	15-hr manager certification course	Nutrition Care Systems, Inc.	75
<b># 7529 Diet Education - SUBTOTALS</b>							<b>939</b>

**Apostolic Christian Resthaven  
2010 Cost Report  
Seminar Expense - Continued (Support for Page 13, Section G)  
Facility # 0029892**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>City</b>	<b>State</b>	<b>Seminar Title</b>	<b>Sponsor</b>	<b>Cost</b>
Dave Stieglitz	Administrator	3/24-26/2010	Chicago	IL	LSN Annual Convention Seminar - Hotel - Food	LSN	1,012
Dave Stieglitz	Administrator	10/31-11/3/2010	Los Angeles	CA	AAHSA Annual Convention Seminar	AAHSA	695
Dave Stieglitz	Administrator	6/29/2010	Elgin	IL	Senior Living Marketing	LSN	100
Dave Stieglitz	Administrator	11/10/2010	Schaumburg	IL	Assisted Living Regulatory Workshop	LSN	175
Dave Stieglitz	Administrator	10/31-11/3/2010	Los Angeles	CA	AAHSA Annual Convention Seminar Hotel - Food - Transportation	AAHSA	1,397
Dave Stieglitz	Administrator	12/7/2010	Goodfield	IL	Healthcare Implications	Eureka Apostolic Christian Home	45
<b># 7853 Administrative Education - SUBTOTALS</b>							<b>3,424</b>
All Employees	Various	1/1/2010	Elgin	IL	Various	Silverchair Learning	3,330
Admin Staff	Various	1/13/2010	Elgin	IL	Leadership Training	Vision Corp	4,000
New Staff Members		2010	Elgin	IL	Physical	Provena St. Joseph Hospital	1,933
New Staff Members		2010	Elgin	IL	Name tags/Name plates	ACR - Balsis Awards & Engraving	58
Staff		6/9/10 & 6/22/10	Elgin	IL	Fire Ext Demo	Fox Valley Fire & Safety	750
Drug Testing Supplies		2010	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	201
Staff		2010	Elgin	IL	Badge Holders	Warehouse Direct	32
<b># 7926 Employee Hiring and Training - SUBTOTALS</b>							<b>10,304</b>
						<b>GRAND TOTAL:</b>	<b>20,883</b>