



Facility Name & ID Number The Christian Village

# 0004630 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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	<u>112</u>	Skilled (SNF)	<u>112</u>	<u>40,880</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>112</u>	TOTALS	<u>112</u>	<u>40,880</u>	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
		3 Medicaid Recipient	Private Pay	4 Other	Total	
8	SNF	<u>15,989</u>	<u>17,014</u>	<u>4,627</u>	<u>37,630</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,989</u>	<u>17,014</u>	<u>4,627</u>	<u>37,630</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.05%

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

0 (Do not include bed-hold days in Section B.)

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

Meals, Lawn & Maint. Care, Housekeeping & Laundry Services for IL 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 09/01/1995

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 112 and days of care provided 4,043

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2011 Fiscal Year: 06/30/2011

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

Facility Name & ID Number The Christian Village # 0004630 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

**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	243,008	33,118		276,126		276,126		276,126		1
2	Food Purchase		263,767		263,767		263,767	(3,242)	260,525		2
3	Housekeeping	130,675	31,791		162,466		162,466		162,466		3
4	Laundry	68,454	4,707		73,161		73,161	658	73,819		4
5	Heat and Other Utilities			187,610	187,610		187,610	(14,476)	173,134		5
6	Maintenance	116,674	9,987	72,672	199,333		199,333	15,856	215,189		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	558,811	343,370	260,282	1,162,463		1,162,463	(1,204)	1,161,259		8
	<b>B. Health Care and Programs</b>										
9	Medical Director	3,200			3,200		3,200		3,200		9
10	Nursing and Medical Records	2,571,633	225,962	22,662	2,820,257		2,820,257		2,820,257		10
10a	Therapy		4,177	674,278	678,455		678,455		678,455		10a
11	Activities	95,663	4,055		99,718		99,718		99,718		11
12	Social Services	114,717		6,541	121,258		121,258		121,258		12
13	CNA Training			22,698	22,698		22,698		22,698		13
14	Program Transportation			8,509	8,509		8,509	(4,450)	4,059		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,785,213	234,194	734,688	3,754,095		3,754,095	(4,450)	3,749,645		16
	<b>C. General Administration</b>										
17	Administrative	128,995	4,366	423,708	557,069		557,069	(362,012)	195,057		17
18	Directors Fees										18
19	Professional Services			30,092	30,092		30,092	22,345	52,437		19
20	Dues, Fees, Subscriptions & Promotions			17,092	17,092		17,092	5,207	22,299		20
21	Clerical & General Office Expenses	87,884	10,737	64,117	162,738		162,738	140,051	302,789		21
22	Employee Benefits & Payroll Taxes			713,214	713,214		713,214	32,445	745,659		22
23	Inservice Training & Education										23
24	Travel and Seminar			11,040	11,040		11,040	10,398	21,438		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			61,904	61,904		61,904	889	62,793		26
27	Other (specify):* <b>Marketing</b>	49,806	1,380	18,049	69,235		69,235	(69,235)			27
28	<b>TOTAL General Administration</b>	266,685	16,483	1,339,216	1,622,384		1,622,384	(219,912)	1,402,472		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,610,709	594,047	2,334,186	6,538,942		6,538,942	(225,566)	6,313,376		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 &amp; ID Number

The Christian Village

#0004630

Report Period Beginning:

July 1, 2010

Ending:

June 30, 2011

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			249,801	249,801		249,801	18,730	268,531			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			86,601	86,601		86,601	(76,885)	9,716			32
33	Real Estate Taxes			1,264	1,264		1,264	(1,264)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			11,571	11,571		11,571	4,214	15,785			35
36	Other (specify):* <b>Financing Fee</b>			1,620	1,620		1,620		1,620			36
37	<b>TOTAL Ownership</b>			350,857	350,857		350,857	(55,205)	295,652			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			173,205	173,205		173,205	(18,820)	154,385			39
40	Barber and Beauty Shops			30,594	30,594		30,594		30,594			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			61,320	61,320		61,320		61,320			42
43	Other (specify):* <b>Apt/Congregate</b>			505,711	505,711		505,711	(505,711)				43
44	<b>TOTAL Special Cost Centers</b>			770,830	770,830		770,830	(524,531)	246,299			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,610,709	594,047	3,455,873	7,660,629		7,660,629	(805,302)	6,855,327			45

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

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		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	(1,992)	2		4
5	Telephone, TV & Radio in Resident Rooms	(15,310)	5		5
6	Rented Facility Space	(1,030)	5		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	(76,885)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(5,618)	21		24
25	Fund Raising, Advertising and Promotional	(69,235)	27		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 Apartment/Congregate	(514,558)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (684,628)		\$	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)	(120,674)	VII-B	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (120,674)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (805,302)		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.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

**BHF USE ONLY**

48		49		50		51		52
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The Christian VillageID# 0004630Report Period Beginning: July 1, 2010Ending: June 30, 2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending	\$ (1,250)	2	1
2	Transporation	(4,450)	14	2
3	Apt / Congregate	(505,711)	43	3
4	RE Tax on Vacant Lots	(1,264)	33	4
5	Misc Revenue	(1,787)	21	5
6	Late Fees	(96)	21	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				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>	(514,558)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Christian Village# 0004630

Report Period Beginning:

July 1, 2010

Ending:

June 30, 2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(3,242)	0	0	0	0	0	0	0	0	0	0	(3,242)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	658	0	0	0	0	0	0	0	0	0	658	4
5	Heat and Other Utilities	(16,340)	1,864	0	0	0	0	0	0	0	0	0	(14,476)	5
6	Maintenance	0	15,856	0	0	0	0	0	0	0	0	0	15,856	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(19,582)</b>	<b>18,378</b>	<b>0</b>	<b>(1,204)</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	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	(4,450)	0	0	0	0	0	0	0	0	0	0	(4,450)	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>(4,450)</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>(4,450)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(362,012)	0	0	0	0	0	0	0	0	0	(362,012)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	22,345	0	0	0	0	0	0	0	0	0	22,345	19
20	Fees, Subscriptions & Promotions	0	5,207	0	0	0	0	0	0	0	0	0	5,207	20
21	Clerical & General Office Expenses	(7,501)	147,552	0	0	0	0	0	0	0	0	0	140,051	21
22	Employee Benefits & Payroll Taxes	0	32,445	0	0	0	0	0	0	0	0	0	32,445	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	10,398	0	0	0	0	0	0	0	0	0	10,398	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	889	0	0	0	0	0	0	0	0	0	889	26
27	Other (specify):*	(69,235)	0	0	0	0	0	0	0	0	0	0	(69,235)	27
28	<b>TOTAL General Administration</b>	<b>(76,736)</b>	<b>(143,176)</b>	<b>0</b>	<b>(219,912)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(100,768)</b>	<b>(124,798)</b>	<b>0</b>	<b>(225,566)</b>	<b>29</b>								

## STATE OF ILLINOIS

Facility Name & ID Number The Christian Village# 0004630

Report Period Beginning:

July 1, 2010 Ending:

Summary B

June 30, 2011

## 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	0	18,730	0	0	0	0	0	0	0	0	0	18,730	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(76,885)	0	0	0	0	0	0	0	0	0	0	(76,885)	32
33	Real Estate Taxes	(1,264)	0	0	0	0	0	0	0	0	0	0	(1,264)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	4,214	0	0	0	0	0	0	0	0	0	4,214	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(78,149)</b>	<b>22,944</b>	<b>0</b>	<b>(55,205)</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	(18,820)	0	0	0	0	0	0	0	0	0	(18,820)	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):*	(505,711)	0	0	0	0	0	0	0	0	0	0	(505,711)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(505,711)</b>	<b>(18,820)</b>	<b>0</b>	<b>(524,531)</b>	<b>44</b>								
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(684,628)</b>	<b>(120,674)</b>	<b>0</b>	<b>(805,302)</b>	<b>45</b>								

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	5 Utilities	\$	Midwest Christian Villages, Inc.d/b/a Christian Homes, Inc.	100.00%	\$ 1,864	\$	1,864	1
2	V	6 Maintenance				15,856		15,856	2
3	V	17 Administration	423,708			61,696		(362,012)	3
4	V	19 Professional Services				22,345		22,345	4
5	V	21 Clerical				147,552		147,552	5
6	V	22 Employee Benefits				32,445		32,445	6
7	V	4 Interest				658		658	7
8	V	24 Travel & Seminars				10,398		10,398	8
9	V	26 Insurance				889		889	9
10	V	30 Depreciation				18,730		18,730	10
11	V	35 Rental and Leasing				4,214		4,214	11
12	V	20 Dues and Subscriptions				5,207		5,207	12
13	V	39 Pharmacy Services	190,678	Senior Care Pharmacy	0.00%	171,858		(18,820)	13
14	Total		\$ 614,386			\$ 493,712	\$ *	(120,674)	14

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

Facility Name & ID Number

The Christian Village

# 0004630

Report Period Beginning: July 1, 2010

Ending:

June 30, 2011

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	<b>This worksheet is not applicable.</b>								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								<b>TOTAL</b>	\$		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 The Christian Village

# 0004630 Report Period Beginning: July 1, 2010 Ending: ne 30, 2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	<u>This workpaper is not applicable.</u>				\$	\$		\$	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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name &amp; ID Number

The Christian Village# 0004630

Report Period Beginning:

July 1, 2010 Ending:June 30, 2011

## 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	Name of Lender	2		3	4	5	6		8	9	10						
		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			
	<b>A. Directly Facility Related</b>																
	<b>Long-Term</b>																
1	Illinois Finance Authority		X	Renovation Projects		6/30/07	\$ 469,125	\$ 456,820	6/30/2031	0.0057	\$ 25,229						
2	Bond Fund	X		Debt Restructure	\$3,495.00	Various*	1,025,000	707,637	6/30/2032	Various*	41,941						
3	*this is an allocation of the total GO bond debt which includes several different series with several different rates of interest										3						
4	Illinois Finance Authority		X	Renovation Projects		6/30/10	2,000,000	2,000,000	5/15/2027	0.0613	19,430						
5											5						
	<b>Working Capital</b>																
6											6						
7											7						
8											8						
9	<b>TOTAL Facility Related</b>				\$3,495.00		\$ 3,494,125	\$ 3,164,457			\$ 86,601						
	<b>B. Non-Facility Related*</b>																
10											10						
11											11						
12											12						
13											13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$ 3,494,125	\$ 3,164,457			\$ 86,601						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
1. Real Estate Tax accrual used on 2010 report.			\$		1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$		2	
3. Under or (over) accrual (line 2 minus line 1).			\$		3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$		7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2006	_____	8	<b>FOR BHF USE ONLY</b>		
	2007	_____	9			
	2008	_____	10			
	2009	_____	11			
	2010	_____	12			
				13	FROM R. E. TAX STATEMENT FOR 2010 \$	13
				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

# 2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Christian Village COUNTY Logan  
 FACILITY IDPH LICENSE NUMBER 0004630  
 CONTACT PERSON REGARDING THIS REPORT Susan McGhee  
 TELEPHONE 217-732-5175 FAX #: 217-732-8686

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

Enter the tax index number and real estate tax assessed for 2010 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 2010.

	(A) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	<u>12-036-031-00</u>	<u>See Attached</u>	\$ <u>963.34</u>	\$ _____
2.	<u>12-623-005-00</u>	<u>See Attached</u>	\$ <u>327.54</u>	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u>1,290.88</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?    X    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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

**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 The Christian Village

# 0004630

Report Period Beginning:

July 1, 2010 Ending:

June 30, 2011

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 42,000 B. General Construction Type: Exterior Brick 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).

Apartments

Congregate Building

Duplexes

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

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>42,000</u>	<u>Various</u>	\$ <u>83,965</u>	<u>1</u>
2	<u>Home Office Allocation</u>			<u>5,715</u>	<u>2</u>
3	<b>TOTALS</b>	<b>42,000</b>		\$ <b>89,680</b>	<b>3</b>

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	48	1965	1965	\$ 272,125	\$ 5,522	54	\$ 5,522	\$	\$ 271,475	4
5	26	1969	1969	282,500	6,152	50	6,152		283,729	5
6	26	1972	1972	318,878	7,351	47	7,351		321,589	6
7	12		2000	1,279,292	31,982	40	31,982		343,809	7
8	Home Office Allocation			59,090	3,813		3,813		135,711	8
	Improvement Type**									
9	Building Improvement		1965	48,022		20				9
10	Building Improvement		1969	49,853		20				10
11	Building Improvement		1972	56,049		20				11
12	Land Improvements		1975	103,638		20			103,638	12
13	Various		1979	11,989	266	Various	266		8,547	13
14	Various		1980	37,495	1,085	Various	1,085		34,511	14
15	Various		1981	6,258		Various			6,258	15
16	Various		1982	19,747		Various			19,747	16
17	Various		1983	43,814		Various			43,814	17
18	Various		1984	5,420		Various			5,420	18
19	Various		1985	82,598	223	Various	223		80,611	19
20	Various		1986	53,889	275	Various	275		53,889	20
21	Various		1987	29,494		Various			29,494	21
22	Various		1988	6,150		Various			6,150	22
23	Various		1989	58,128		Various			58,128	23
24	Various		1990	19,086	22	Various	22		18,803	24
25	Various		1991	32,617	20	Various	20		32,314	25
26	Various		1992	53,005	2,336	Various	2,336		51,112	26
27	Various		1993	18,422	655	Various	655		16,209	27
28	Various		1994	10,251		Various			10,251	28
29	Various		1995	32,888		Various			32,888	29
30	Various		1996	18,144		Various			18,144	30
31	Various		1997	36,170		Various			36,170	31
32	Various		1998	30,440		Various			30,440	32
33	Various		1999	53,955		Various			53,955	33
34	Various		2000	856,790	21,590	Various	21,590		285,777	34
35	Various		2001	65,793	3,888	Various	3,888		65,328	35
36	Various		2002	16,745	1,360	Various	1,360		12,129	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 &amp; ID Number The Christian Village

# 0004630

Report Period Beginning:

July 1, 2010 Ending: June 30, 2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Various	2003	\$ 73,567	\$ 7,279	Various	\$ 7,279	\$	\$ 57,450	37
38	Various	2004	44,448	2,161	Various	2,161		39,518	38
39	Various	2005	61,137	5,163	Various	5,163		41,671	39
40	Various	2006	44,552	4,609	Various	4,609		26,871	40
41	Various	2007	15,523	1,513	Various	1,513		6,421	41
42	Kitchen Flooring	3/21/2008	19,500	1,950	10	1,950		6,500	42
43	Add & Move Fire Alarms	3/31/2008	3,336	334	10	334		1,112	43
44	Paving, extended parking lots, 2 new exits	5/10/2008	15,137	1,514	10	1,514		4,794	44
45	Kitchen Project	5/23/2008	681	68	10	68		216	45
46	Handrails outside of building	5/30/2008	17,013	1,701	10	1,701		5,387	46
47	Kitchen Remodeling Project - Sink	5/31/2008	3,457	346	10	346		1,096	47
48	white vinyl fencing	6/19/2008	3,580	358	10	358		1,104	48
49	Install new 100 Wing exit door	6/20/2008	18,396	1,840	10	1,840		5,673	49
50	Kitchen Remodeling Project-	6/30/2008	4,821	482	10	482		1,486	50
51	Roofing - shingles and labor	7/22/2008	21,000	2,100	10	2,100		6,300	51
52	Landscaping - front entrance, main building	7/28/2008		206	10	206			52
53	Landscaping - flag pole and Alzheimer's area	7/28/2008	1,214	121	10	121		363	53
54	Glass sliding door - Dayroom	8/27/2008		250	10	250			54
55	Plank flooring	9/8/2008	7,268	727	10	727		2,059	55
56	Roof	9/20/2008	3,410	341	10	341		966	56
57	Hot water boiler & installation	2/27/2009	10,748	1,075	10	1,075		2,598	57
58	Accutech Resident Security System	4/28/2009	59,164	5,916	10	5,916		13,307	58
59	Sprinkler Project - Architect	6/1/2009	1,503	150	10	150		313	59
60	Rooftop A/C units	6/19/2009	5,500	550	10	550		1,146	60
61	A/C coil - 100 hallway	6/19/2009	3,542	708	5	708		1,475	61
62	2 A/C Rooftop units	6/23/2009	16,000	1,600	10	1,600		3,333	62
63	2 Ton Air Handler in Attic	7/6/2009	1,165	116	10	116		232	63
64	Grease Trap for Kitchen	7/6/2009	5,156	516	10	516		1,032	64
65	Roofing - Kitchen	8/4/2009	6,500	650	10	650		1,246	65
66	Roofing - 200 Wing	8/4/2009	8,000	800	10	800		1,533	66
67	Exterior Soffit Work	8/11/2009	14,844	1,484	10	1,484		2,845	67
68	Boiler Replacement	8/17/2009	113,000	5,650	20	5,650		10,829	68
69	Delay Egress Locks, Keypad	8/17/2009	4,854	485	10	485		930	69
70	TOTAL (lines 4 thru 69)		\$ 4,676,751	\$ 139,303		\$ 139,303	\$	\$ 2,719,846	70

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

**XI. OWNERSHIP COSTS (continued)**

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

1	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>		\$ 4,676,751	\$ 139,303		\$ 139,303	\$	\$ 2,719,846	1
2	Horton 4100LE HD-Swing	9/21/2009	2,089	209	10	209		383	2
3	Environmental Study	10/15/2009	3,135	314	10	314		549	3
4	Additional Costs Related to Boiler Repl	3/13/2010	10,500	1,050	10	1,050		1,400	4
5	Courtyard Soffit Work	3/31/2010	13,440	1,344	10	1,344		1,792	5
6	Courtyard Patio & Sidewalk repair	4/5/2010	6,047	605	10	605		756	6
7	100 Hall - Install Fire Rated Door	7/31/2010	120	12	10	12		12	7
8	Landscaping for Sign	7/31/2010	446	45	10	45		45	8
9	Replacement Sewer Line	9/30/2010	9,939	828	10	828		828	9
10	Front Dayroom - Carpet	12/31/2010	2,225	130	10	130		130	10
11	300 Hall - Repaired Recirculation line	3/31/2011	1,095	37	10	37		37	11
12	Central Dayroom - Carpet	3/31/2011	656	22	10	22		22	12
13	Therapy Gym - Wall Cabinets	4/14/2011	201	5	10	5		5	13
14	400 Hall - Skylight Roof	4/30/2011	6,250	156	10	156		156	14
15	Chaplain Office - Carpet	6/30/2011	3,298	27	10	27		27	15
16	100 Hall Shower Room - Whirlpool Tub	6/30/2011	8,508	71	10	71		71	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>		\$ 4,744,699	\$ 144,158		\$ 144,158	\$	\$ 2,726,059	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 689,261	\$ 83,243	\$ 83,243	\$		\$ 375,085	71
72	Current Year Purchases	138,059	6,548	6,548			6,548	72
73	Fully Depreciated Assets	576,971	3,459	3,459			576,971	73
74	Home Office Allocation	280,152	18,079	18,079			31,085	74
75	TOTALS	\$ 1,684,443	\$ 111,329	\$ 111,329	\$		\$ 989,689	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	See Detail Attachment		\$ 57,140	\$ 8,249	\$ 8,249	\$		\$ 17,553	76
77	Patient Transportation	2000 Chevy Van Lift	9/9/2003	8,432				3	8,432	77
78	Patient Transportation	1998 Buick LeSabre Custom Seda	3/1/2010	4,240	1,060	1,060		4	1,394	78
79	Home Office Allocation			34,580	2,232	2,232			14,481	79
80	TOTALS			\$ 104,392	\$ 11,541	\$ 11,541	\$		\$ 41,860	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)	\$ 6,623,214	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 267,028	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 267,028	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,757,653	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	1999 Ford Ranger Truck	\$ 4,800	\$	\$ 4,800	86
87	Tandem Axel Utility Trailer	900	113	582	87
88	Land	230,405			88
89	Apartment/Congregate	2,315,768	77,491	1,481,373	89
90	Duplex	2,284,079	58,555	1,583,422	90
91	TOTALS	\$ 4,835,952	\$ 136,159	\$ 3,070,177	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	\$ 54,629	92
93			93
94			94
95		\$ 54,629	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: \$ 18,815 Description: See Attached Detail Schedule

(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. \_\_\_\_\_/2012 \$ \_\_\_\_\_

13. \_\_\_\_\_/2013 \$ \_\_\_\_\_

14. \_\_\_\_\_/2014 \$ \_\_\_\_\_

\* 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>
<p><u>The Christian Village does not train C N A's, they are hired already certified.</u></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**

<b>COMPLETED</b>		
1. From this facility		
2. From other facilities (f)		
<b>DROP-OUTS</b>		
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.

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	V10A-3	hrs	\$	6,648	\$ 257,277	\$	6,648	\$ 257,277	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		2,118	110,114		2,118	110,114	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		7,091	306,887		7,091	306,887	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	15,857	\$ 674,278	\$	15,857	\$ 674,278	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 The Christian Village# 0004630Report Period Beginning: July 1, 2010Ending: June 30, 2011

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2011 (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	\$ 6,673,013	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>19,592</u> )	436,072		3
4	Supply Inventory (priced at )	24,965		4
5	Short-Term Investments	530,145		5
6	Prepaid Insurance	200		6
7	Other Prepaid Expenses	12,636		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Accrued Interest/Other A/R</u>	11,190		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 7,688,221	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	314,370		13
14	Buildings, at Historical Cost	8,870,892		14
15	Leasehold Improvements, at Historical Cost	304,935		15
16	Equipment, at Historical Cost	1,744,169		16
17	Accumulated Depreciation (book methods)	(6,713,344)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	2,085,979		21
22	Other Long-Term Assets (specify): <u>CIP</u>	1,308,017		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,915,018	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 15,603,239	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 388,227	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	19,279		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	406,081		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	591		32
33	Accrued Interest Payable	28,343		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36				36
37	<u>Accrued Liabilities</u>	22,970		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 865,491	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	3,164,457		41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Deferred Apartment Income</u>	830,843		43
44	<u>Apt &amp; Cong Life Right &amp; Sec</u>	747,822		44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 4,743,122	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,608,613	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 9,994,626	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 15,603,239	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>9,182,877</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>(1)</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>9,182,876</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>811,750</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>811,750</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>9,994,626</b>	<b>24</b> *

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

Facility Name & ID Number The Christian Village# 0004630Report Period Beginning: July 1, 2010Ending: June 30, 2011

**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	\$ 6,309,402	1
2	Discounts and Allowances for all Levels	(1,657,649)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,651,753</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,131,385	6
7	Oxygen	14,419	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,145,804</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	30,454	13
14	Non-Patient Meals	1,992	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,030	16
17	Sale of Drugs	212,407	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	35,730	19
20	Radiology and X-Ray	22,097	20
21	Other Medical Services	14,098	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 317,808</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	324,170	24
25	Interest and Other Investment Income***	76,885	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 401,055</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Residential/Congregate - See Groupings</u>	803,145	28
28a	<u>Unrealized Gain/Loss &amp; Miscellaneous Income See Groupi</u>	152,814	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 955,959</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,472,379</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,162,463	31
32	Health Care	3,754,095	32
33	General Administration	1,622,384	33
<b>B. Capital Expense</b>			
34	Ownership	350,857	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	770,830	35
36	Provider Participation Fee		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>\$ 7,660,629</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>811,750</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 811,750</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? \_\_\_\_\_ 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 The Christian Village

# 0004630

Report Period Beginning: July 1, 2010

Ending:

June 30, 2011

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	2,011	2,125	\$ 88,237	\$ 41.52	1
2	Assistant Director of Nursing	1,604	1,781	48,245	27.09	2
3	Registered Nurses	13,146	14,143	385,724	27.27	3
4	Licensed Practical Nurses	33,199	35,931	724,238	20.16	4
5	CNAs & Orderlies	87,796	97,385	1,165,718	11.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,822	2,008	24,198	12.05	9
10	Activity Assistants	7,319	7,709	71,465	9.27	10
11	Social Service Workers	7,247	7,950	114,717	14.43	11
12	Dietician	1,503	1,625	34,604	21.29	12
13	Food Service Supervisor	360	375	8,208	21.89	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,454	21,735	200,196	9.21	15
16	Dishwashers					16
17	Maintenance Workers	7,889	8,353	116,674	13.97	17
18	Housekeepers	10,763	11,980	130,675	10.91	18
19	Laundry	6,664	7,003	68,454	9.77	19
20	Administrator	1,917	2,000	85,733	42.87	20
21	Assistant Administrator	1,840	2,000	43,262	21.63	21
22	Other Administrative					22
23	Office Manager	1,806	2,027	32,773	16.17	23
24	Clerical	3,705	4,005	55,111	13.76	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	3,861	4,211	56,592	13.44	31
32	Other Health Care(specify)	3,487	4,045	106,079	26.22	32
33	Other(specify) <u>Marketing</u>	1,815	1,997	49,806	24.94	33
34	TOTAL (lines 1 - 33)	220,208	240,388	\$ 3,610,709 *	\$ 15.02	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	\$		35	
36	Medical Director	48	3,200	1-3	36
37	Medical Records Consultant	32	2,192	9-3	37
38	Nurse Consultant	48	6,106	10-3	38
39	Pharmacist Consultant	84	3,393	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	81	4,835	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	293	\$ 19,726		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

**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	
Doug Rutter	Administrator	0	\$ 85,733	Workers' Compensation Insurance	\$ 69,120	IDPH License Fee	\$	
Julie King	Admin. Assistant	0	43,262	Unemployment Compensation Insurance	16,982	Advertising: Employee Recruitment	5,493	
				FICA Taxes	268,973	Health Care Worker Background Check		
				Employee Health Insurance	322,392	(Indicate # of checks performed _____)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		License	2,503	
				Employee Physicals	12,666	Dues	6,800	
				Employee Uniforms	2,137	Subscriptions	2,296	
				Employee Expense	17,569			
				457 Plan Expense	3,375			
						Less: Public Relations Expense	( )	
				Home Office Allocation	32,445	Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 128,995	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
(List each licensed administrator separately.)				\$ 745,659		\$ 17,092		
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
Management Fee			\$ 423,708				Out-of-State Travel	\$
							In-State Travel	6,850
							Seminar Expense	4,190
							Home Office Allocation	10,398
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 423,708	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
(Attach a copy of any management service agreement)							\$ 21,438	
C. Professional Services								
Vendor/Payee	Type		Amount					
Davis & Campbell	Legal		\$ 4,907					
Husch Blackwell Sanders, LLP	Legal		16,106					
Quinn, Johnson, Henderson	Legal		6,220					
My Innerview	Professional Services		959					
Finn Group	Professional Services		1,900					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 30,092					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number The Christian Village# 0004630Report Period Beginning: July 1, 2010 Ending: June 30, 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. LSN, AAHSA \$8,116.19
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 30,963 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 No NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO No If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 61,320  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,992
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? None  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: LarsonAllen LLP
- (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? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.