



Facility Name & ID Number Apostolic Christian Timber Ridge

# 0016220 Report Period Beginning: 7/1/13 Ending: 6/30/14

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	74	Intermediate/DD	74	27,010	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	74	TOTALS	74	27,010	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	25,524			25,524	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,524			25,524	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.50%

D. How many bed-hold days during this year were paid by the Department? 239 (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)  
\_\_\_\_\_

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 10/01/71

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/14 Fiscal Year: 06/30/14

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

Facility Name &amp; ID Number

Apostolic Christian Timber Ridge

# 0016220

Report Period Beginning:

7/1/2013

Ending:

6/30/2014

**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	278,047	17,956	5,466	301,469	10,406	311,875	0	311,875		1
2	Food Purchase		160,564		160,564	0	160,564	0	160,564		2
3	Housekeeping	85,192	7,420	0	92,612	0	92,612	0	92,612		3
4	Laundry	152,050	10,351	0	162,401	219	162,620	0	162,620		4
5	Heat and Other Utilities			118,463	118,463	0	118,463	0	118,463		5
6	Maintenance	90,567	29,656	34,476	154,699	3,429	158,128	(24,261)	133,867		6
7	Other (specify):*	0	0	0	0	0	0	0	0		7
8	<b>TOTAL General Services</b>	605,856	225,947	158,405	990,208	14,054	1,004,262	(24,261)	980,001		8
	<b>B. Health Care and Programs</b>										
9	Medical Director				0		0	0	0		9
10	Nursing and Medical Records	1,090,164	173,681	56,682	1,320,527	(2,403)	1,318,124	(12,014)	1,306,110		10
10a	Therapy	1,512,417	7,650	157,552	1,677,619	(8,942)	1,668,677	0	1,668,677		10a
11	Activities	259,761	7,227	0	266,988	310	267,298	0	267,298		11
12	Social Services	257,103	3,766	22,478	283,347	(306)	283,041	0	283,041		12
13	CNA Training	0	4,908	0	4,908	5,345	10,253	0	10,253		13
14	Program Transportation	0	0	73,719	73,719	0	73,719	(26,691)	47,028		14
15	Other (specify):*	87,966	3,761	(4,000)	87,727	0	87,727	4,000	91,727		15
16	<b>TOTAL Health Care and Programs</b>	3,207,411	200,993	306,431	3,714,835	(5,996)	3,708,839	(34,705)	3,674,134		16
	<b>C. General Administration</b>										
17	Administrative	130,649	0	0	130,649	0	130,649	0	130,649		17
18	Directors Fees			0	0	0	0	0	0		18
19	Professional Services			113,334	113,334	0	113,334	0	113,334		19
20	Dues, Fees, Subscriptions & Promotions			15,877	15,877	0	15,877	(4,197)	11,680		20
21	Clerical & General Office Expenses	126,627	23,302	8,024	157,953	415	158,368	0	158,368		21
22	Employee Benefits & Payroll Taxes			845,257	845,257	8,567	853,824	(18,266)	835,558		22
23	Inservice Training & Education			10,070	10,070	0	10,070	0	10,070		23
24	Travel and Seminar			3,846	3,846	0	3,846	(2,856)	990		24
25	Other Admin. Staff Transportation		0	812	812	0	812	0	812		25
26	Insurance-Prop.Liab.Malpractice			49,715	49,715	0	49,715	(10,533)	39,182		26
27	Other (specify):*	0	0	32,720	32,720	(23,647)	9,073	(1,767)	7,306		27
28	<b>TOTAL General Administration</b>	257,276	23,302	1,079,655	1,360,233	(14,665)	1,345,568	(37,619)	1,307,949		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,070,543	450,242	1,544,491	6,065,276	(6,607)	6,058,669	(96,585)	5,962,084		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

Apostolic Christian Timber Ridge

#0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

## 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			202,000	202,000	0	202,000	(13,396)	188,604			30
31	Amortization of Pre-Op. & Org.			0	0	0	0	0	0			31
32	Interest			0	0	6,582	6,582	(6,582)	0			32
33	Real Estate Taxes			0	0	0	0	0	0			33
34	Rent-Facility & Grounds			0	0	0	0	0	0			34
35	Rent-Equipment & Vehicles			5,666	5,666	0	5,666	0	5,666			35
36	Other (specify):*			95,326	95,326	(6,582)	88,744	(88,744)	(0)			36
37	<b>TOTAL Ownership</b>			302,992	302,992	0	302,992	(108,722)	194,270			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0			38
39	Ancillary Service Centers	0	0	0	0	6,607	6,607	0	6,607			39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0			40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0			41
42	Provider Participation Fee	0	0	219,776	219,776	0	219,776	0	219,776			42
43	Other (specify):*	0	0	5,380	5,380	0	5,380	0	5,380			43
44	<b>TOTAL Special Cost Centers</b>	0	0	225,156	225,156	6,607	231,763	0	231,763			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,070,543	450,242	2,072,639	6,593,424	0	6,593,424	(205,307)	6,388,117			45

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

Facility Name & ID Number Apostolic Christian Timber Ridge

# 0016220

Report Period Beginning: 7/1/13

Ending: 6/30/14

**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	\$ (24,261)	6	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(88,744)	36		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,767)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(10,533)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	4,000	15		24
25	Fund Raising, Advertising and Promotional	(4,197)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (125,502)		\$ 0	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$ 17,040		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>	\$ 17,040		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (108,462)		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	Dental	x				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

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

Apostolic Christian Timber Ridge

ID# 0016220

Report Period Beginning: 7/1/13

Ending: 6/30/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Offset day draining transportation income	\$ (12,014)	10	1
2	Offset day draining transportation income	(26,691)	14	2
3	Out-of-state Travel (Administrative Staff)	(570)	24	3
4	Depreciation of non-care vehicles	(13,396)	30	4
5	Offset medically necessary transportation income	0	38	5
6	Benefits allocated to day programming	(18,266)	22	6
7	Out-of-state Travel (Board of Directors)	(2,286)	24	7
8	Interest Expense	(6,582)	32	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>		(79,805)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

## 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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(24,261)	0	0	0	0	0	0	0	0	0	0	(24,261)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(24,261)</b>	<b>0</b>	<b>(24,261)</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	(12,014)	0	0	0	0	0	0	0	0	0	0	(12,014)	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	(26,691)	0	0	0	0	0	0	0	0	0	0	(26,691)	14
15	Other (specify):*	4,000	0	0	0	0	0	0	0	0	0	0	4,000	15
16	<b>TOTAL Health Care and Programs</b>	<b>(34,705)</b>	<b>0</b>	<b>(34,705)</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	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(4,197)	0	0	0	0	0	0	0	0	0	0	(4,197)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(18,266)	0	0	0	0	0	0	0	0	0	0	(18,266)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,856)	0	0	0	0	0	0	0	0	0	0	(2,856)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(10,533)	0	0	0	0	0	0	0	0	0	0	(10,533)	26
27	Other (specify):*	(1,767)	0	0	0	0	0	0	0	0	0	0	(1,767)	27
28	<b>TOTAL General Administration</b>	<b>(37,619)</b>	<b>0</b>	<b>(37,619)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(96,585)</b>	<b>0</b>	<b>(96,585)</b>	<b>29</b>									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Apostolic Christian Timber Ridge

# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(13,396)	0	0	0	0	0	0	0	0	0	0	(13,396)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,582)	0	0	0	0	0	0	0	0	0	0	(6,582)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(88,744)	0	0	0	0	0	0	0	0	0	0	(88,744)	36
37	<b>TOTAL Ownership</b>	<b>(108,722)</b>	<b>0</b>	<b>(108,722)</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	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</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>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(205,307)	0	0	0	0	0	0	0	0	0	0	(205,307)	45

**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
<u>Apostolic Christian Home for the Handicapped, Inc.</u>		<u>Oakwood Estate</u>	<u>Morton</u>	<u>Community Residenta</u>	<u>Morton</u>	<u>CILA Services</u>
		<u>Linden Estate</u>	<u>Morton</u>			

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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	14

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

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Virgil Metzger	BOD						1
2	Roger Aberle	BOD						2
3	Paul Kelson	BOD						3
4	Dennis Mott	BOD						4
5	Royce Schieler	BOD						5
6	Roger Beutel	BOD						6
7	Bryan Stoller	BOD						7
8	Cleve Klopfenstein	BOD						8
9	Ed Lemman	BOD						9
10	Tim Steffen	BOD						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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/13 Ending: 6/30/14

## 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	Virgil Metzger	Vice-Chairman	Director	0.00	200	0.5		Travel	\$ 617		1
2	Roger Aberle	Director	Director	0.00	431	0.5		Travel	1,330	line 24; col. 3	2
3	Paul Kelson	Director	Director	0.00	56	0.5		Travel	174		3
4	Dennis Mott	Chairman	Director	0.00	123	0.5		Travel	380	line 24; col. 3	4
5	Roger Beutel	Sec/Treasurer	Director	0.00	0	0.5			0		5
6	Bryan Stoller	Director	Director	0.00	65	0.5		Travel	199		6
7	Cleve Klopfenstein	Director	Director	0.00	0	0.5			0		7
8	Ed Leman	Director	Director	0.00	0	0.5			0		8
9	Tim Steffen	Director	Director	0.00	187	0.5		Travel	576	line 24; col. 3	9
10	Royce Scheiler	Director	Director	0.00	0	0.5			0		10
11											11
12											12
13								TOTAL	\$ 3,276		13

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge

# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5																
	<b>Working Capital</b>															
6	Morgan Stanley (PLA)		x	State Payment Delays	Interest	10/2008	4,667,000		None	2.2100	6,582					
7																
8																
9	<b>TOTAL Facility Related</b>						\$ 4,667,000	\$ 0			\$ 6,582					
	<b>B. Non-Facility Related*</b>															
10																
11																
12																
13																
14	<b>TOTAL Non-Facility Related</b>						\$ 0	\$ 0			\$ 0					
15	<b>TOTALS (line 9+line14)</b>						\$ 4,667,000	\$ 0			\$ 6,582					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line #         

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

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

**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 2013 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).		\$	0		3										
4. Real Estate Tax accrual used for 2014 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.		\$	0		7										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2009 _____	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$ _____</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$ _____</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$ _____</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$ _____</td> </tr> </table>			<b>FOR BHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____	14	PLUS APPEAL COST FROM LINE 5 \$ _____	15	LESS REFUND FROM LINE 6 \$ _____	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____
<b>FOR BHF USE ONLY</b>															
13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____														
14	PLUS APPEAL COST FROM LINE 5 \$ _____														
15	LESS REFUND FROM LINE 6 \$ _____														
16	AMOUNT TO USE FOR RATE CALCULATION \$ _____														
	2010 _____	9													
	2011 _____	10													
	2012 _____	11													
	2013 _____	12													

**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.**

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Timber Ridge COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0016220

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

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(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>	\$ <u>0.00</u>	\$ <u>0.00</u>

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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 Timber Ridge

# 0016220 Report Period Beginning:

7/1/13 Ending:

6/30/14

**X. BUILDING AND GENERAL INFORMATION:**

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

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

Oakwood Estate (IDPA #003712) is located adjacent to this property.

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

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

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>LTC Facility</u>	<u>1,345,699</u>	<u>1969</u>	<u>\$ 54,397</u>	1
2					2
3	<b>TOTALS</b>	<b>1,345,699</b>		<b>\$ 54,397</b>	3

**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	37			1972	\$ 647,557	\$ 0	40	\$ 0		\$ 647,557	4
5	37			1977	1,006,746	25,169	40	25,169		927,448	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	3--Original Storage Building			1974	8,047	25	40	25		8,047	9
10	4--Second Floor Storage			1975	281	7	40	7		277	10
11	5--Balcony Storage			1976	289	7	40	7		278	11
12	6--Tub & Water Heater			1976	448	11	40	11		432	12
13	19--New Addition Phase 2			1979	47,854	1,196	40	1,196		42,827	13
14	7--Additional Storage Building Phase 1			1981	4,660	117	40	117		3,903	14
15	21--Activity Room/ TVs			1981	1,265	32	40	32		1,070	15
16	8--Additional Storage Building Phase 2			1982	21,495	537	40	537		17,465	16
17	22--Front Entrance			1982	8,046	201	40	201		6,606	17
18	9--Electrical Upgrade			1983	126	3	40	3		99	18
19	23--Security System & Energy Saver			1983	9,724	243	40	243		7,745	19
20	24--Courtyard Foyer			1984	6,477	162	40	162		5,000	20
21	10--Garage Extension			1985	842	21	40	21		631	21
22	25--Nursing Foyer			1985	24,285	607	40	607		18,148	22
23	26--Upkeep (Windows,Furnace,Fixtures)			1986	9,877	247	40	247		7,137	23
24	27--North End & East Wing			1987	26,990	675	40	675		18,840	24
25	1--3 stall garage			1988	22,885	572	40	572		15,161	25
26	28--1988 Additions			1988	27,441	686	40	686		18,479	26
27	29--1989 Additions			1989	48,259	1,206	40	1,206		31,311	27
28	30--1990 Additions			1990	60,923	1,523	40	1,523		38,027	28
29	31--1991 Additions			1991	11,832	296	40	296		7,094	29
30	32--1992 Additions			1992	14,999	375	40	375		8,623	30
31	33--1994 Additions			1994	31,810	795	40	795		16,723	31
32	34--1995 Additions			1995	32,834	821	40	821		16,453	32
33	35--1996 Additions			1996	6,371	159	40	159		3,036	33
34	36--1997 Additions			1997	23,216	580	40	580		10,490	34
35	2--Garage Door for Van			1998	667	0	15	0		667	35
36	37--1998 Additions			1998	6,263	157	40	157		2,675	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	38--1999 Additions	1999	\$ 17,738	\$ 443	40	\$ 443	\$	\$ 7,142	37
38	39--Air Conditioner	2000	1,882	47	40	47		683	38
39	40--Heat Pump	2000	3,100	78	40	78		1,124	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		643	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		5,075	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		383	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		210	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		3,830	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		870	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		8,028	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		979	47
48	49--Roof Repairs	2000	1,133	28	40	28		411	48
49	471--Garage Lights	2001	1,400	93	15	93		1,260	49
50	472--OT/PT Decorating	2001	1,111	74	15	74		1,000	50
51	473--Slab Jacking	2001	1,312	87	15	87		1,181	51
52	474--Roof Replacement	2001	21,380	1,425	15	1,425		19,242	52
53	475--Roof Replacement	2001	16,779	1,119	15	1,119		15,101	53
54	476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		10,596	54
55	477--Dining Room Remodeling	2001	3,308	221	15	221		2,977	55
56	478--Additional QMRP office (by activities)	2001	2,393	160	15	160		2,154	56
57	479--Pipe Insulation	2001	2,613	174	15	174		2,352	57
58	480--North Resident Renovation	2001	4,632	309	15	309		4,168	58
59	481--Activity Room Remodeling	2001	1,903	127	15	127		1,713	59
60	482--South Whirlpool Room	2001	2,676	178	15	178		2,408	60
61	483--Hand Rails	2001	2,844	190	15	190		2,559	61
62	484--South Living Remodeling	2001	5,107	340	15	340		4,597	62
63	537--Garage Door	2002	594	40	15	40		495	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		2,083	64
65	540--Water heater plumbing	2002	706	47	15	47		588	65
66	541--Water heaters	2002	8,482	565	15	565		7,069	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		454	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		2,663	68
69	575--Roof on large garage	2003	8,941	596	15	596		6,855	69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 2,295,781	\$ 45,352		\$ 45,352	\$ 0	\$ 2,003,142	70

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14**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>		\$ 2,295,781	\$ 45,352		\$ 45,352	\$	\$ 2,003,142	1
2	576--Garage door on small garage	2003	647	43	15	43		496	2
3	613--Plumb and insulate water lines	2004	7,274	485	15	485		5,092	3
4	614--Flooring for Corridors	2004	23,007	1,534	15	1,534		16,105	4
5	616--Air Conditioner	2004	1,259	84	15	84		881	5
6	617--Courtyard Carpet	2004	981	65	15	65		687	6
7	618--Heat Pump & Blower	2004	4,885	326	15	326		3,420	7
8	619--Electrical for Fuel tanks	2004	1,686	112	15	112		1,180	8
9	620--Heat pump	2004	3,980	265	15	265		2,786	9
10	621--Foot valve for Hopper	2004	637	42	15	42		446	10
11	622--Bathroom partitions	2004	3,176	212	15	212		2,223	11
12	623--Air conditioner south wing	2004	1,181	79	15	79		827	12
13	276--Fully Depreciated Assets	1971	104,543	0	20	0		104,543	13
14	277--Gravel Driveway	1974	1,220	0	20	0		1,220	14
15	278--Gravel Driveway	1974	500	0	20	0		500	15
16	279--Chain Link Fence	1976	3,440	0	20	0		3,440	16
17	280--Road Prep for New addition	1976	5,769	0	20	0		5,769	17
18	281--Bar-B-Que Pit	1981	277	0	20	0		277	18
19	282--Electric & Water to Picnic Area	1981	783	0	20	0		783	19
20	283--Chain Link Fence	1982	38	0	20	0		38	20
21	284--Chain Link Fence	1983	5,843	0	20	0		5,843	21
22	285--Ornamental Fence	1985	565	0	20	0		565	22
23	286--South Patio	1985	1,008	0	20	0		1,008	23
24	287--Resurfacing Driveway	1986	22,000	0	20	0		22,000	24
25	288--Irrigation System & Landscaping	1990	2,585	0	20	0		2,585	25
26	289--South Patio Sod & Lighting	1990	1,408	0	20	0		1,408	26
27	290--Pole Light	1993	975	0	20	0		975	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530	0	20	0		5,530	28
29	292--Landscape Courtyard	1993	3,954	0	20	0		3,954	29
30	293--Sewer Repair	1994	6,700	0	20	0		6,700	30
31	294--Tile Drain	1995	721	36	20	36		721	31
32	295--Asphalt Patching	1995	1,290	65	20	65		1,267	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		13,622	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,528,779	\$ 49,457		\$ 49,457	\$ 0	\$ 2,220,033	34

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

Facility Name &amp; ID Number Apos Christian Timber Ridge

# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

**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 12B, Carried Forward</b>		\$ 2,528,779	\$ 49,457		\$ 49,457	\$	\$ 2,220,033	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		33,372	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		3,100	3
4	299--Repair Asphalt	1999	3,500	175	20	175		2,713	4
5	511--Blacktop Ramp at Rear Entrance	2001	770	0	10	0		770	5
6	512--Landscape Drive Entrance	2001	1,447	96	15	96		1,302	6
7	513--Landscape around Timber Ridge	2001	1,230	82	15	82		1,107	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		9,847	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	223	15	223		2,340	9
10	648--Garage Door Opener	2005	720	48	15	48		456	10
11	649--Canopy Lighting	2005	788	53	15	53		499	11
12	650--MPR Remodel	2005	14,256	950	15	950		9,029	12
13	651--North Living Room Floor	2005	4,649	310	15	310		2,944	13
14	652--North Snack Room Remodeling	2005	1,452	97	15	97		920	14
15	653--Office Remodeling	2005	1,447	96	15	96		917	15
16	654--South Snack Room Refrigerator	2005	469	0	7	0		469	16
17	655--South Snack Room Remodeling	2005	9,127	608	15	608		5,780	17
18	656--Speech Room Floor	2005	641	43	15	43		406	18
19	680--Driveway Repavement	2005	50,323	3,355	15	3,355		31,871	19
20	681--Concrete to Picnic Area	2005	9,858	657	15	657		6,243	20
21	682--Concrete Pad for Dumpster	2005	806	54	15	54		510	21
22	692--Concrete leveling	2006	2,830	189	15	189		1,604	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		613	23
24	695--Cabinets and Countertops	2006	680	45	15	45		385	24
25	706--Phone system	2006	1,756	117	15	117		995	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		1,839	26
27	770--Concrete	2006	920	61	15	61		521	27
28	716--Bathroom remodel - 500 wing	2006	13,305	887	15	887		7,540	28
29	721--Laundry room remodel	2006	5,261	351	15	351		2,981	29
30	724--Door locks-South End	2006	687	46	15	46		389	30
31	735--North sick room	2006	3,557	237	15	237		2,015	31
32	740--Kitchen piping	2006	875	58	15	58		496	32
33	755--OT/PT office renovation	2006	287	19	15	19		163	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,723,168	\$ 61,553		\$ 61,553	\$ 0	\$ 2,354,169	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14**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 12C, Carried Forward</b>		\$ 2,723,168	\$ 61,553		\$ 61,553	\$	\$ 2,354,169	1
2	697--Iron Fence for Rear Courtyard	2006	22,888	1,526	15	1,526		12,970	2
3	759--New driveway at Bus Garage	2006	5,130	342	15	342		2,907	3
4	762--North Courtyard Landscaping	2006	910	61	15	61		515	4
5	943--Roof Project	2010	18,642	1,243	15	1,243		6,214	5
6	801--Garage Doors - 4	2007	5,000	333	15	333		2,500	6
7	804--Bus Garage Renovations	2007	6,500	433	15	433		3,250	7
8	791--North Snack Room Remodeling	2007	5,476	365	15	365		2,738	8
9	796--Office Moves	2007	2,556	170	15	170		1,278	9
10	809--PT Outlet	2007	658	44	15	44		329	10
11	811--Floor and Cabinets N. Treatment	2007	22,292	1,486	15	1,486		11,146	11
12	814--North Treatment Room - Plumbing	2007	1,825	122	15	122		913	12
13	821--Office Move	2007	11,808	787	15	787		5,904	13
14	826--Damper - Heat and Air Conditioning	2007	61	4	15	4		31	14
15	831--Donated - New Concrete Sidewalk	2007	1,385	92	15	92		693	15
16	832--Landscaping - Donations	2007	600	40	15	40		300	16
17	833--2 Donated Wheelchairs and Dynavox	2007	1,000	67	15	67		500	17
18	836--Contributions - Landscaping - Time and Labor	2007	2,010	134	15	134		1,005	18
19	837--Contributions - Labor for N. Treatment Room	2007	39	3	15	3		19	19
20	786--Courtyard Landscaping	2007	9,283	619	15	619		4,642	20
21	790--Front Courtyard - Sidewalk	2007	1,950	130	15	130		975	21
22	824--Light Poles	2007	954	64	15	64		477	22
23	841--OT/PT Remodeling	2008	8,992	599	15	599		4,196	23
24	842--MPR Courtyard Door	2008	11,354	757	15	757		5,298	24
25	843--TR roof	2008	25,075	1,672	15	1,672		11,702	25
26	844--North Med Room remodeling	2008	2,613	174	15	174		1,219	26
27	845--Hallway remodeling	2008	2,233	149	15	149		1,042	27
28	846--South living room redecoration	2008	1,767	118	15	118		824	28
29	872--200 Wing Roof	2009	33,690	2,246	15	2,246		13,476	29
30	873--Air Conditioner (Roof Top)	2009	3,962	566	7	566		3,396	30
31	757--M. room sound system	2006	2,611	174	15	174		1,480	31
32	874--Audio Visual Equipment	2009	7,084	1,012	7	1,012		6,072	32
33	945--Heat Tape Material	2010	2,400	343	7	343		1,714	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,945,916	\$ 77,428		\$ 77,428	\$ 0	\$ 2,463,894	34

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14**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 12D, Carried Forward</b>		\$ 2,945,916	\$ 77,428		\$ 77,428	\$	\$ 2,463,894	1
2	875--Hallway remodeling	2009	47,652	3,177	15	3,177		19,061	2
3	876--Laundry Water Heater	2009	4,895	699	7	699		4,196	3
4	877--Lighting Project	2009	24,448	3,493	7	3,493		20,955	4
5	878--MPR Windows	2009	7,632	509	15	509		3,053	5
6	879--North Med Room remodeling	2009	1,237	82	15	82		495	6
7	881--Sprinkler Main Valve Replacement	2009	6,750	337	20	337		2,025	7
8	924--Repair Asphalt in Front Drive	2009	4,361	291	15	291		1,454	8
9	12--1972 Additions	1972	157	0	40	0		157	9
10	13--1973 Additions	1973	1,051	0	40	0		1,051	10
11	14--1973 Additions	1973	1,326	0	40	0		1,326	11
12	964--Kitchen/Laundry Arrea Roof Replacement	2010	13,742	916	15	916		4,581	12
13	976--500 Wing Roof Replacement	2011	15,095	1,006	15	1,006		4,025	13
14	982--Kitchen Roof	2011	13,742	916	15	916		3,664	14
15	985--Roof repairs with HVAC units	2011	2,478	165	15	165		661	15
16	987--100 Wing Roof Replacement	2011	14,540	969	15	969		3,877	16
17	990--North end Rooftop HVAC units	2011	34,170	2,278	15	2,278		9,112	17
18	880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	1,467	15	1,467		7,333	18
19	1003--400 and 600 Wings Roof	2012	33,795	845	40	845		2,535	19
20	1004--Tempstar condenser	2012	2,500	167	15	167		500	20
21	1016--MPR - Consturction of Offices (Walls and Doors & Carpet)	2013	5,578	372	15	372		744	21
22	1018--Floor Covering (food prep, hall, storage)	2013	4,563	652	7	652		1,304	22
23	1021--Rheem furnace and a/c	2013	6,964	464	15	464		929	23
24	1022--Rheem Furnace and Gas Piping	2013	8,747	583	15	583		1,166	24
25	714--Bathroom remodeling 400 wing	2006	9,659	644	15	644		5,473	25
26	1087--IT Wiring for office changes	2014	2,729	273	10	273		273	26
27	1096--Landscaping - Brick Edging	2014	11,107	740	15	740		740	27
28	1097--Main Hallway Flooring	2014	30,000	2,000	15	2,000		2,000	28
29	1104--MPR - Consturction of Offices (Electrical & Paint)	2014	5,850	195	30	195		195	29
30	1109--Roof for MPR	2014	13,349	667	20	667		667	30
31	1110--Roof for MPR - Rerun gas lines	2014	2,285	152	15	152		152	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,298,318	\$ 101,487		\$ 101,487	\$ 0	\$ 2,567,598	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	\$ 433,074	\$ 48,416	\$ 48,416	\$ 0	11	\$ 298,604	71
72	Current Year Purchases	175,591	22,548	22,548	0	5	22,548	72
73	Fully Depreciated Assets	837,979	10,277	10,277	0	8	837,982	73
74	Disposed Assets	110,848	5,876	5,876	0	9	98,936	74
75	TOTALS	\$ 1,557,492	\$ 87,117	\$ 87,117	\$ 0		\$ 1,258,070	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				\$	\$	\$	0		\$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$ 0	\$ 0	\$ 0	0		\$ 0	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,910,207	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 188,604	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 188,604	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,825,668	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully depreciated vehicles	\$ 88,619	\$ 0	\$ 88,619	86
87	Capitalized repairs	33,232	1,612	29,841	87
88	Vehicle Equipment	43,476	2,615	6,871	88
89	Vehicles	257,804	9,169	187,829	89
90	Disposed Assets	47,590	0	47,590	90
91	TOTALS	\$ 470,721	\$ 13,396	\$ 360,750	91

G. Construction-in-Progress

	Description	Cost	
92	#REF!	\$ #REF!	92
93			93
94			94
95		\$ #REF!	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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: \$ 3,510 Description: Oxygen Concentrators

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

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

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/13 Ending: 6/30/14  
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>
--	---	--

**B. EXPENSES**

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies	857	2,571		3,428
3	Classroom Wages (a)	816	11,577		12,393
4	Clinical Wages (b)	408	23,154		23,562
5	In-House Trainer Wages (c)	61	3,442		3,503
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 2,142	\$ 40,744	\$ 0	\$ 42,886
10	SUM OF line 9, col. 1 and 2 (e)	\$ 42,886			

- (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.

**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	33
2. From other facilities (f)	19
DROP-OUTS	
1. From this facility	11
2. From other facilities (f)	1
<b>TOTAL TRAINED</b>	<b>64</b>

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

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

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 7/1/13

Ending:

6/30/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/14

(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	\$ 184,841	\$ 188,291	1
2	Cash-Patient Deposits	0	0	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	732,188	1,274,626	3
4	Supply Inventory (priced at )	19,489	20,456	4
5	Short-Term Investments	2,871,477	2,871,477	5
6	Prepaid Insurance	48,270	48,270	6
7	Other Prepaid Expenses	0	0	7
8	Accounts Receivable (owners or related parties)	0	0	8
9	Other(specify):	409,209	409,366	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,265,474	\$ 4,812,486	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	0	0	11
12	Long-Term Investments	0	0	12
13	Land	54,397	572,033	13
14	Buildings, at Historical Cost	2,937,923	7,216,877	14
15	Leasehold Improvements, at Historical Cost	351,235	597,530	15
16	Equipment, at Historical Cost	1,871,676	2,665,971	16
17	Accumulated Depreciation (book methods)	(4,007,685)	(5,878,160)	17
18	Deferred Charges	0	0	18
19	Organization & Pre-Operating Costs	0	46,121	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0	(46,121)	20
21	Restricted Funds	11,736,008	11,736,008	21
22	Other Long-Term Assets (specify):	41,448	41,448	22
23	Other(specify): <u>Investment in other facilities</u>	9,573,788	9,573,788	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 22,558,790	\$ 26,525,495	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 26,824,264	\$ 31,337,981	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 249,784	\$ 276,209	26
27	Officer's Accounts Payable	0	0	27
28	Accounts Payable-Patient Deposits	0	0	28
29	Short-Term Notes Payable	750,000	750,000	29
30	Accrued Salaries Payable	278,547	479,789	30
31	Accrued Taxes Payable (excluding real estate taxes)	67,000	71,802	31
32	Accrued Real Estate Taxes(Sch.IX-B)	0	0	32
33	Accrued Interest Payable	0	0	33
34	Deferred Compensation	153,100	250,001	34
35	Federal and State Income Taxes	0	0	35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Rounding</u>	2	245	36
37			0	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,498,433	\$ 1,828,046	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	0	0	39
40	Mortgage Payable	0	0	40
41	Bonds Payable	0	0	41
42	Deferred Compensation	0	0	42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Capital Lease</u>	48,850	48,850	43
44			0	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 48,850	\$ 48,850	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,547,283	\$ 1,876,896	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 25,276,981	\$ #REF!	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 26,824,264	\$ #REF!	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>23,497,981</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>23,497,981</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	1,779,000	<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>1,779,000</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Investment from other facilities</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>0</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>25,276,981</b>	<b>24</b> *

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

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,895,108	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,895,108	3
<b>B. Ancillary Revenue</b>			
4	Day Care	0	4
5	Other Care for Outpatients	0	5
6	Therapy	0	6
7	Oxygen	0	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 0	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants	76,362	10
11	CNA Training Reimbursements	106,142	11
12	Gift and Coffee Shop	0	12
13	Barber and Beauty Care	0	13
14	Non-Patient Meals	0	14
15	Telephone, Television and Radio	0	15
16	Rental of Facility Space	6,300	16
17	Sale of Drugs	0	17
18	Sale of Supplies to Non-Patients	0	18
19	Laboratory	0	19
20	Radiology and X-Ray	0	20
21	Other Medical Services	0	21
22	Laundry	0	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 188,804	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	2,879,569	24
25	Interest and Other Investment Income***	973,243	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,852,812	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>	0	27
28	See attached schedule	435,700	28
28a	Cost to Market Gain on Investments	0	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 435,700	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,372,424	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	990,208	31
32	Health Care	3,714,835	32
33	General Administration	1,360,233	33
<b>B. Capital Expense</b>			
34	Ownership	302,992	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	5,380	35
36	Provider Participation Fee	219,776	36
<b>D. Other Expenses (specify):</b>			
37			37
38	Cost to Market Loss on Investments	0	38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,593,424	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,779,000	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,779,000	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>ICFID/DD</u>	3,895,108	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,895,108	49

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

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

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge

# 0016220

Report Period Beginning:

7/1/13

Ending:

6/30/14

**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	1,873	2,093	\$ 73,894	\$ 35.31	1
2	Assistant Director of Nursing	4,334	4,638	147,992	31.91	2
3	Registered Nurses	15,005	16,041	428,453	26.71	3
4	Licensed Practical Nurses	13,824	15,170	359,028	23.67	4
5	CNAs & Orderlies	0	0	0		5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,926	2,110	43,637	20.68	9
10	Activity Assistants	18,519	19,448	218,343	11.23	10
11	Social Service Workers	1,923	2,091	48,447	23.17	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,335	1,574	41,168	26.16	13
14	Head Cook	90	148	1,673	11.30	14
15	Cook Helpers/Assistants	20,858	22,515	245,336	10.90	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	4,732	5,440	92,727	17.05	17
18	Housekeepers	7,640	8,287	87,856	10.60	18
19	Laundry	10,040	11,044	141,170	12.78	19
20	Administrator	1,375	1,582	81,796	51.70	20
21	Assistant Administrator	831	1,069	48,853	45.70	21
22	Other Administrative	3,457	4,118	89,760	21.80	22
23	Office Manager	1,024	1,255	25,821	20.57	23
24	Clerical	875	1,089	15,880	14.58	24
25	Vocational Instruction	3,184	3,479	89,546	25.74	25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	5,812	6,364	108,935	17.12	28
29	Resident Services Coordinator	1,885	2,085	54,661	26.22	29
30	Habilitation Aides (DD Homes)	93,526	98,982	1,198,636	12.11	30
31	Medical Records	3,863	4,235	72,787	17.19	31
32	Other Health Care(specify)	14,026	15,349	262,412	17.10	32
33	Other(specify)	5,499	6,277	91,732	14.61	33
34	TOTAL (lines 1 - 33)	237,456	256,483	\$ 4,070,543 *	\$ 15.87	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	120	\$ 5,466	1-3	35
36	Medical Director	Flat Fee	1,400	9-3	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	0	0		38
39	Pharmacist Consultant	68	4,449	10-3	39
40	Physical Therapy Consultant	28	1,835	10-3	40
41	Occupational Therapy Consultant	37	2,477	10a-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	155	11,172	10a-3	43
44	Activity Consultant	0	0		44
45	Social Service Consultant	0	0		45
46	Other(specify) <u>Psychologist Consult.</u>	44	3,500	12-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	453	\$ 30,299		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	42	\$ 1,365	50
51	Licensed Practical Nurses	1,569	49,468	51
52	Certified Nurse Assistants/Aides	7,879	153,240	52
53	TOTAL (lines 50 - 52)	9,490	\$ 204,073	53



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	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>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220

Report Period Beginning:

7/1/13Ending: 6/30/14**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. IHCA - \$3,880; Don Moss & Assoc. - \$2,400
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 6.7 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 62,885 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 219,776  
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? Yes 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. \$ 322 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No, they have been adjusted out.  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0  
c. What percent of all travel expense relates to transportation of nurses and patients? 90%  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? Yes**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 76,362
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Koch Consultants, LTD.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**Schedule V - Costs Center Expenses**

Lines	Description	Amount
1	Day Program Costs	#REF!
43	Facility Bulletin / Newsletter	5,380
36	Investment Management Fees	#REF!
36	Interest Expense	#REF!
15	Bad Debt	#REF!
27	Dental costs	#REF!
27	Charitable Contributions	#REF!
27	Fines & Penalties	#REF!
27	Miscellaneous	#REF!
	Other Expenses	#REF!

**Schedule V - Reclassifications**

Lines	Description	Increase	Decrease
6	Communication equipment rental	-	
35	Communication equipment rental		-
32	Interest Expense	6,582	
36	Interest Expense		6,582
11	Donated labor	#REF!	
1	Donated labor	#REF!	
4	Donated labor	#REF!	
6	Donated labor	#REF!	
21	Donated labor	#REF!	
10	Donated labor	#REF!	
10a	Donated labor	#REF!	
12	Donated labor	#REF!	
27	Donated labor		#REF!
38	Medically necessary transportation	-	
14	Medically necessary transportation		-
10a	Disability Pay to Benefits		#REF!
22	Disability Pay to Benefits	#REF!	
13	Nurse aid trainer wages	5,345	
1	Nurse aid trainer wages		158
6	Nurse aid trainer wages		306

**Schedule VI B - Non-paid workers**

Lines	Description	Amount
31	Donated Labor	#REF!
Department	Time in Hours	Time in Dollars
Activities	#REF!	#REF!
Kitchen	#REF!	#REF!
Laundry	#REF!	#REF!
Maintenance	#REF!	#REF!
Nursing	#REF!	#REF!
PT/OT	#REF!	#REF!
Social Service Programs	#REF!	#REF!
Office	#REF!	#REF!
Totals	#REF!	#REF!

**Schedule VII - Compensation Received From Other Nursing Homes**

Virgil Metzger - \$200.09 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate  
 Roger Aberle - \$431.24 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate  
 Paul Kelson - \$56.40 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate  
 Dennis Mott - \$123.39 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate  
 Bryan Stoller - \$64.68 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate  
 Tim Steffen - \$186.77 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate

**Sch. XV - Balance Sheet, Line 9; Other Current Assets**

A/R - N.A. Training	#REF!
A/R - Bequests	#REF!
A/R - Health Insurance	#REF!
A/R - Employees	#REF!

**Sch. XVIII - A. Staffing**

Sch. V. Cost Center Expense  
 Sch. XVIII - A. Staffing a  
 Variance

**Schedule XIX, D - Employment**

Salaries, Sch V, Line 45,  
 Prior Year PTO Accrual  
 Current Year PTO Accrual  
 Prior Year Wage Accrual  
 Current Year Wage Accrual  
 Section 125 Wages not a  
 Less: Wages over FICA tax  
 Add: Wages Allocated to  
 Add: ACCS Wages  
 Add: wages included in e  
 Cash basis salaries  
 FICA rate  
 Calculated FICA  
 FICA per Sch XIX  
 Variance

**Sch. XX - General Information**

12. Nurse Aide Trainer V

10	Nurse aid trainer wages		2,403
10a	Nurse aid trainer wages		594
11	Nurse aid trainer wages		121
12	Nurse aid trainer wages		1,763
15	Nurse aid trainer wages		-
17	Nurse aid trainer wages		-
39	Dental costs	#REF!	
27	Dental costs		#REF!
		#REF!	#REF!

**Schedule V, Line 39 - Ancillary Service Centers**

Dental costs for 41 visits	\$	6,607
----------------------------	----	-------

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

Investment in Related Entities	9,573,788
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14. A portion of office sp

16. Out of State Travel

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

Developmental training	#REF!
Farm Income	#REF!
Gain/(Loss) on Sale of Assets	#REF!
Increase in Cash Value of Life Insurance	#REF!
Miscellaneous	#REF!
Cost to Market Adjustment on Investments	###
	#REF!

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

Income before taxes per cost report	1,779,000
Income from related parties	#REF!
Estimated excess for year, Form 990, p.1, line 18	#REF!

**g and Salary Costs**

---

nses, Column 1, Row 45	4,070,543
nd Salary Costs, Column 3, Row 34	<u>(4,070,543)</u>
	<u>-</u>

**mployee Benefits and Payroll Taxes - FICA calculation**

---

Col 1	4,070,543
	(150,884)
l	161,364
	85,838
ial	(93,888)
pplicable to FICA taxes	(281,976)
axation limit of SS Wages (\$0 x 6.2%/7.65%)	-
other facilites	#REF!
mployee meal calculation	<u>#REF!</u>
	<u>7.650%</u>
	<u>#REF!</u>
	<u>314,039</u>
	<u>#REF!</u>

**ormation**

---

Vages:

Administrator	-
Therapy / PT / OT	594
Activities Director	121
Day Program	-
Head Cook	158
Maintenance	306
Nursing	2,403
Soc. Serv. / QMRP	<u>1,763</u>
	<u>5,345</u>

Space is allocated to related entities based on number of beds.

**Administration**

Administrator	123
Assistant Administrator	-
	<u>123</u>

**Board of Directors**

Virgil Metzger (Not out of State)	
Roger Aberle	1,330
Paul Kelson (Not out of State)	
Dennis Mott	380
Bryan Stoller (Not out of State)	
Tim Steffen	576
	<u>2,286</u>

**Nursing**

None	-
	<u>-</u>

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate, Morton, IL #0033712  
Linden Estate, Morton, IL #0039305

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

Dennis Mott, Chairman  
Virgil Metzger, Vice Chairman  
Roger Beutel, Secretary/Treasurer  
Bryan Stoller, Director  
Ed Leman, Director  
Roger Aberle, Director  
Tim Steffen, Director  
Virgil Metzger, Vice Chairman  
Paul Kelson, Director  
Cleve Klopfenstein, Chairman (term ended 5/20/2014)  
Royce Scheiler, Director (term began 05/20/2014)

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

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

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

	Pioneer Park	PARC	TCRC	Van-Pioneer Park	Cost per Trip	Cost per Day		Total Cost per Year	Less Depreciation	Reallocation Amounts	Sch. V Col. 7 Line #	Schedule for Reallocation
Trips per Day	2	1	2	0								
Miles per trip	40	40	5	40								
Gas/Depreciation Price per Mile	\$1.25	\$1.35	\$1.25	\$0.75								
Hours per trip	1 1/4	1 1/4	3/4	1 1/4								
Attendant Wages	\$9.50	\$9.50	\$9.50									
Driver Wages	\$15.50	\$15.50	\$15.50	\$13.00								
Gas & Depreciation	\$ 50.00	\$ 54.00	\$ 6.25	\$ 30.00	\$ 110.25	\$ 166.50	52.50%	#REF!	(13,396.00)	#REF!	14	Sch. VI Ln. 29
Depreciation						\$ -			13,396.00	13,396.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 19.38	\$ 38.75	\$ 11.63	\$ 16.25	\$ 69.76	\$ 100.77	31.77%	#REF!		#REF!	6	Sch. VI Ln. 1
Attendant Wages	\$ 11.88	\$ 11.88	\$ 7.13	\$ -	\$ 30.89	\$ 49.90	15.73%	#REF!		#REF!	10	Sch. VI Ln. 29
Total	<u>\$ 81.26</u>	<u>\$ 104.63</u>	<u>\$ 25.01</u>	<u>\$ 46.25</u>	<u>\$ 210.90</u>	<u>\$ 317.17</u>		#REF!		#REF!		

**AIDE CLASSES**

**APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220**

From: 7/1/13

to

6/30/14

72

**CLASS DATE**

	TR					OE					# of Students	
	# of Students	CLASS		OJT		# of Students	CLASS		OJT			
		Hrs	Wages	HRS	Wages		Hrs	Wages	HRS	Wages		
completed	52	33	1,320	\$ 11,220.00	2640	\$ 22,440.00	1	40	\$ 340.00	80	\$ 680.00	7
still enrolled, not complete	7	3	42	\$ 357.00	84	\$ 714.00	1	30	\$ 255.00	60	\$ 510.00	2
dropouts	12	11	48	\$ 408.00	96	\$ 816.00	0		\$ -	0	\$ -	0
				\$ -	0	\$ -			\$ -	0	\$ -	
<b>Total</b>	<b>2242</b>	<b>47</b>	<b>1410</b>	<b>\$ 11,985.00</b>	<b>2820</b>	<b>\$ 23,970.00</b>	<b>2</b>	<b>70</b>	<b>\$ 595.00</b>	<b>140</b>	<b>\$ 1,190.00</b>	<b>9</b>

**WAGES**

**TRAINER WAGES**

	Classification	Hours	Hourly Rate	Wages	TR	OE	LE	CILA	TR
Kristen Dancy	10			\$ -	-	-	-	-	-
Cheryl Hays	10s	42.00		\$ 672.00	422.62	20.98	87.52	140.87	26.41
Don Bowers	12q	36.00		\$ 694.08	436.51	21.67	90.40	145.50	22.64
Evie Mogler	12r	2.00		\$ 46.10	28.99	1.44	6.00	9.66	1.26
Gary Folkerts	6	18.00		\$ 486.00	305.65	15.17	63.30	101.88	11.32
Crystal Streitmatter	17			\$ -	-	-	-	-	-
Jenny Smith	10ot	12.00		\$ 271.68	170.86	8.48	35.38	56.95	7.55
Kathy Kelch	10	142.00		\$ 3,821.22	2,403.18	119.31	497.68	801.06	89.30
Leigh Wamsley	12q			\$ -	-	-	-	-	-
Lori Brittain	1	10.00		\$ 251.80	158.36	7.86	32.79	52.79	6.29
Sam Getz	10			\$ -	-	-	-	-	-
Isaac Aberle	11			\$ -	-	-	-	-	-
Randy Mogler	12r	45.00		\$ 1,157.40	727.89	36.14	150.74	242.63	28.30
Rob Mooney	12r	4.00		\$ 95.84	60.27	2.99	12.48	20.09	2.52
Sherrie Parnham	12r	2.00		\$ 43.68	27.47	1.36	5.69	9.16	1.26
Tina Leman	12m	18.00		\$ 405.00	254.71	12.64	52.75	84.90	11.32
Mark Baker	12q	24.00		\$ 361.92	227.61	11.30	47.14	75.87	15.09
Isaac Aberle	11	10.00		\$ 192.40	121.00	6.01	25.06	40.33	6.29
Gayle Fidler	10			\$ -	-	-	-	-	-
Vikki Steele	15			\$ -	-	-	-	-	-
Stephanie Barth	10a			\$ -	-	-	-	-	-
Kathy Kelch	10			\$ -	-	-	-	-	-
Gayle Fidler	10			\$ -	-	-	-	-	-
<b>OE</b>					-	-	-	-	-
Jodi Fehr	17			\$ -	-	-	-	-	-
Evie Mogler	12r			\$ -	-	-	-	-	-

<b>LE</b>					-	-	-	-	-
Rob Mooney	12r		\$	-	-	-	-	-	-
			\$	-	-	-	-	-	-
<b>CILA</b>					-	-	-	-	-
Sherrie Parnham	12r		\$	-	-	-	-	-	-
Leigh Wamsley	12q		\$	-	-	-	-	-	-
					<u>5,345.12</u>	<u>265.36</u>	<u>1,106.93</u>	<u>1,781.71</u>	<u>229.55</u>

**COMPLETED FOR 2014**

<u>LE</u>				<u>CILA</u>				
<u>CLASS</u>		<u>OJT</u>		<u># of Students</u>	<u>CLASS</u>		<u>OJT</u>	
<u>Hrs</u>	<u>Wages</u>	<u>HRS</u>	<u>Wages</u>		<u>Hrs</u>	<u>Wages</u>	<u>HRS</u>	<u>Wages</u>
280	\$ 2,380.00	560	\$ 4,760.00	11	440	\$ 3,740.00	880	\$ 7,480.00
12	\$ 102.00	24	\$ 204.00	1	30	\$ 255.00	60	\$ 510.00
	\$ -	0	\$ -	1		\$ -	0	\$ -
	\$ -	0	\$ -			\$ -	0	\$ -
292	\$ 2,482.00	584	\$ 4,964.00	13	470	\$ 3,995.00	940	\$ 7,990.00

Hours

<u>OE</u>	<u>LE</u>	<u>CILA</u>	
-	-	-	8
1.31	5.47	8.80	7.25
1.12	4.69	7.55	
0.06	0.26	0.42	22.936
0.56	2.34	3.77	
-	-	-	
0.37	1.56	2.52	20
4.43	18.49	29.77	5.734
-	-	-	
0.31	1.30	2.10	
-	-	-	
-	-	-	
1.40	5.86	9.43	
0.12	0.52	0.84	
0.06	0.26	0.42	
0.56	2.34	3.77	
0.75	3.13	5.03	
0.31	1.30	2.10	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
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<u>11.40</u>	<u>47.54</u>	<u>76.52</u>

# Apos Christian Timber Ridge -- 0016220

	Wages	Supplies	Other	Total	Reclass- ification	Total	Cost / Day Resident Days 25,524	Adjust- ments
<b>A. General Services</b>								
1 Dietary	278,047	17,956	5,466	301,469	10,406	311,875	\$12.22	-
2 Food Purchase	-	160,564	-	160,564	-	160,564	\$6.29	-
3 Housekeeping	85,192	7,420	-	92,612	-	92,612	\$3.63	-
4 Laundry	152,050	10,351	-	162,401	219	162,620	\$6.37	-
5 Heat and Other Utilities	-	-	118,463	118,463	-	118,463	\$4.64	-
6 Maintenance	90,567	29,656	34,476	154,699	3,429	158,128	\$6.20	(24,261)
7 Other (specify):*	-	-	-	-	-	-	\$0.00	-
<b>8 TOTAL General Services</b>	<b>605,856</b>	<b>225,947</b>	<b>158,405</b>	<b>990,208</b>	<b>14,054</b>	<b>1,004,262</b>	<b>\$39.35</b>	<b>(24,261)</b>
<b>B. Health Care and Programs</b>								
9 Medical Director	-	-	-	-	-	-	\$0.00	-
10 Nursing and Medical Records	1,090,164	173,681	56,682	1,320,527	(2,403)	1,318,124	\$51.64	(12,014)
10a Therapy	1,512,417	7,650	157,552	1,677,619	(8,942)	1,668,677	\$65.38	-
11 Activities	259,761	7,227	-	266,988	310	267,298	\$10.47	-
12 Social Services	257,103	3,766	22,478	283,347	(306)	283,041	\$11.09	-
13 CNA Training	-	4,908	-	4,908	5,345	10,253	\$0.40	-
14 Program Transportation	-	-	73,719	73,719	-	73,719	\$2.89	(26,691)
15 Other (specify):*	87,966	3,761	(4,000)	87,727	-	87,727	\$3.44	4,000
<b>16 TOTAL Health Care and Programs</b>	<b>3,207,411</b>	<b>200,993</b>	<b>306,431</b>	<b>3,714,835</b>	<b>(5,996)</b>	<b>3,708,839</b>	<b>\$145.31</b>	<b>(34,705)</b>
<b>C. General Administration</b>								
17 Administrative	130,649	-	-	130,649	-	130,649	\$5.12	-
18 Directors Fees	-	-	-	-	-	-	\$0.00	-
19 Professional Services	-	-	113,334	113,334	-	113,334	\$4.44	-
20 Dues, Fees, Subscriptions & Promotior	-	-	15,877	15,877	-	15,877	\$0.62	(4,197)
21 Clerical & General Office Expenses	126,627	23,302	8,024	157,953	415	158,368	\$6.20	-
22 Employee Benefits & Payroll Taxes	-	-	845,257	845,257	8,567	853,824	\$33.45	(18,266)
23 Inservice Training & Education	-	-	10,070	10,070	-	10,070	\$0.39	-
24 Travel and Seminar	-	-	3,846	3,846	-	3,846	\$0.15	(2,856)
25 Other Admin. Staff Transportation	-	-	812	812	-	812	\$0.03	-
26 Insurance-Prop.Liab.Malpractice	-	-	49,715	49,715	-	49,715	\$1.95	(10,533)
27 Other (specify):*	-	-	32,720	32,720	(23,647)	9,073	\$0.36	(1,767)
<b>28 TOTAL General Administration</b>	<b>257,276</b>	<b>23,302</b>	<b>1,079,655</b>	<b>1,360,233</b>	<b>(14,665)</b>	<b>1,345,568</b>	<b>\$52.72</b>	<b>(37,619)</b>
<b>TOTAL Operating Expense</b>	<b>4,070,543</b>	<b>450,242</b>	<b>1,544,491</b>	<b>6,065,276</b>	<b>(6,607)</b>	<b>6,058,669</b>	<b>\$237.37</b>	<b>(96,585)</b>

<b>D. Ownership</b>								
30 Depreciation	-	-	202,000	202,000	-	202,000	\$7.91	(13,396)
31 Amortization of Pre-Op. & Org.	-	-	-	-	-	-	\$0.00	-
32 Interest	-	-	-	-	6,582	6,582	\$0.26	(6,582)
33 Real Estate Taxes	-	-	-	-	-	-	\$0.00	-
34 Rent-Facility & Grounds	-	-	-	-	-	-	\$0.00	-
35 Rent-Equipment & Vehicles	-	-	5,666	5,666	-	5,666	\$0.22	-
36 Other (specify):*	-	-	95,326	95,326	(6,582)	88,744	\$3.48	(88,744)
<b>37 TOTAL Ownership</b>	<b>-</b>	<b>-</b>	<b>302,992</b>	<b>302,992</b>	<b>-</b>	<b>302,992</b>	<b>\$11.87</b>	<b>(108,722)</b>
<b>Ancillary Expense</b>								
<b>E. Special Cost Centers</b>								
38 Medically Necessary Transportation	-	-	-	-	-	-	\$0.00	-
39 Ancillary Service Centers	-	-	-	-	6,607	6,607	\$0.26	-
40 Barber and Beauty Shops	-	-	-	-	-	-	\$0.00	-
41 Coffee and Gift Shops	-	-	-	-	-	-	\$0.00	-
42 Provider Participation Fee	-	-	219,776	219,776	-	219,776	\$8.61	-
43 Other (specify):*	-	-	5,380	5,380	-	5,380	\$0.21	-
<b>44 TOTAL Special Cost Centers</b>	<b>-</b>	<b>-</b>	<b>225,156</b>	<b>225,156</b>	<b>6,607</b>	<b>231,763</b>	<b>\$9.08</b>	<b>-</b>
<b>45 GRAND TOTAL</b>	<b>4,070,543</b>	<b>450,242</b>	<b>2,072,639</b>	<b>6,593,424</b>	<b>-</b>	<b>6,593,424</b>	<b>\$258.32</b>	<b>(205,307)</b>
<b>Current Reimbursement Rate</b>							<b>\$151.58</b>	
<b>Gain/(Loss) Per Resident / Day</b>							<b>(106.74)</b>	
							<b>-70.4%</b>	
<b>% of Costs Per Area</b>	<b>74.56%</b>	<b>6.83%</b>	<b>18.62%</b>	<b>100.00%</b>				

Adjusted Total	Cost / Day Resident Days 25,524	% of Total Costs	% of Daily Rate	Staff Hours/ Day
311,875	\$12.22	4.9%	8.1%	0.87
160,564	\$6.29	2.5%	4.2%	
92,612	\$3.63	1.4%	2.4%	0.30
162,620	\$6.37	2.5%	4.2%	0.39
118,463	\$4.64	1.9%	3.1%	
133,867	\$5.24	2.1%	3.5%	0.19
-	\$0.00	0.0%	0.0%	
<b>980,001</b>	<b>\$38.40</b>	<b>15.3%</b>	<b>25.3%</b>	<b>1.75</b>
-	\$0.00	0.0%	0.0%	
1,306,110	\$51.17	20.4%	33.8%	1.44
1,668,677	\$65.38	26.1%	43.1%	4.52
267,298	\$10.47	4.2%	6.9%	0.80
283,041	\$11.09	4.4%	7.3%	0.38
10,253	\$0.40	0.2%	0.3%	0.12
47,028	\$1.84	0.7%	1.2%	
91,727	\$3.59	1.4%	2.4%	
<b>3,674,134</b>	<b>\$143.95</b>	<b>57.5%</b>	<b>95.0%</b>	<b>7.26</b>
130,649	\$5.12	2.0%	3.4%	0.09
-	\$0.00	0.0%	0.0%	
113,334	\$4.44	1.8%	2.9%	
11,680	\$0.46	0.2%	0.3%	
158,368	\$6.20	2.5%	4.1%	0.21
835,558	\$32.74	13.1%	21.6%	
10,070	\$0.39	0.2%	0.3%	
990	\$0.04	0.0%	0.0%	
812	\$0.03	0.0%	0.0%	
39,182	\$1.54	0.6%	1.0%	
7,306	\$0.29	0.1%	0.2%	
<b>1,307,949</b>	<b>\$51.24</b>	<b>20.5%</b>	<b>33.8%</b>	<b>0.30</b>
<b>5,962,084</b>	<b>\$233.59</b>	<b>93.3%</b>	<b>154.1%</b>	<b>9.31</b>

188,604	\$7.39	3.0%	4.9%	
-	\$0.00	0.0%	0.0%	
0	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
5,666	\$0.22	0.1%	0.1%	
(0)	(\$0.00)	0.0%	0.0%	
<b>194,270</b>	<b>\$7.61</b>	<b>3.0%</b>	<b>5.0%</b>	<b>-</b>
-	\$0.00	0.0%	0.0%	
6,607	\$0.26	0.1%	0.2%	
-	\$0.00	0.0%	0.0%	
-	\$0.00	0.0%	0.0%	
219,776	\$8.61	3.4%	5.7%	
5,380	\$0.21	0.1%	0.1%	
<b>231,763</b>	<b>\$9.08</b>	<b>3.6%</b>	<b>6.0%</b>	<b>-</b>
<b>6,388,117</b>	<b>\$250.28</b>	<b>100.0%</b>	<b>165.1%</b>	<b>9.31</b>
	<b>\$151.58</b>	<b>60.6%</b>	<b>100.0%</b>	
	<b>(98.70)</b>	<b>-39.4%</b>	<b>-65.1%</b>	
	-65.1%			

Consultants

		TR	OE	LE
Dietary Consultant	Hrs	120.00	24.00	24.00
	Amount	5,466.24	720.00	720.00
Medical Director	Hrs	Flat Fee	Flat Fee	Flat Fee
	Amount	1,400.00	300.00	300.00
Medical Records Consultant	Hrs			
	Amount			
Nurse Consultant	Hrs			
	Amount			
Pharmacist Consultant	Hrs	68.44	Flat Fee	Flat Fee
	Amount	4,448.60	481.50	1,057.75
Physical Therapy Consultant	Hrs	28.47	6.14	6.14
	Amount	1,835.29	393.28	393.28
Occupational Therapy Consultant	Hrs	37.21	8.02	8.02
	Amount	2,476.81	530.72	530.72
Respiratory Therapy Consultant	Hrs			
	Amount			
Speech Therapy Consultant	Hrs	155.36	33.32	33.32
	Amount	11,171.64	2,393.91	2,393.91
Activity Consultant	Hrs			
	Amount			
Social Service Consultant	Hrs			
	Amount			
Psychologist Consultant	Hrs	43.74	9.38	9.38
	Amount	3,500.00	750.00	750.00
Dental Consultant	Hrs			
	Amount			
Psychiatrist Consultant	Hrs			
	Amount			
Podiatrist Consultant	Hrs			
	Amount			

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COMPLETED FOR 2014

Dietary Consultant	120	5,466
Medical Director	Flat Fee	1,400
Medical Records Consultant	0	0
Nurse Consultant	0	0
Pharmacist Consultant	68	4,449
Physical Therapy Consultant	28	1,835
Occupational Therapy Consultant	37	2,477
Respiratory Therapy Consultant	0	0
Speech Therapy Consultant	155	11,172
Activity Consultant	0	0
Social Service Consultant	0	0
Other(specify) <u>Psychologist Consultant</u>	44	3,500
Other(specify) <u>Dental Consultant</u>	0	0
Other(specify) <u>Psychiatrist Consultant</u>	0	0

	Out of State			In State		
	TR	OE	LE	TR	OE	LE
<b>Board Travel</b>						
17 Virgil Metzger				616.94	66.69	133.40
18 Roger Aberle	1,329.71	143.74	287.50			
19 Paul Kelson				173.87	18.80	37.60
20 Dennis Mott	380.48	41.13	82.26			
21 Roger Beutel						
22 Bryan Stoller				199.32	21.55	43.13
23 Cleve Klopfenstein						
24 Ed Leman						
25 Tim Steffen	575.82	62.26	124.51			
26 Royce Scheiler						
	<b>2,286.01</b>	<b>247.13</b>	<b>494.27</b>	<b>990.13</b>	<b>107.04</b>	<b>214.13</b>
<b>Board Travel</b>						
Ron	570.33	61.66	123.31			
Matt						
	<b>570.33</b>	<b>61.66</b>	<b>123.31</b>	-	-	-

5.24  
1179

	13.75	4.58333333	1.83333333	1.83333333	5.5
33%	3093.75	1031.25	412.5	412.5	1237.5
	11.5	5.75	1.15	1.15	3.45
50%	2587.5	1293.75	258.75	258.75	776.25

Apos Christian Timber Ridge

133.4	683.63
287.5	1,473.45
37.6	192.67
82.26	421.61
0	-
43.13	220.87
0	-
0	-
124.51	638.08
0	-
123.31	631.99
0	-