

Facility Name & ID Number Apos Christian Timber Ridge

16220 Report Period Beginning: 7/1/2014 Ending: 6/30/2015

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	<u>26,158</u>			<u>26,158</u>	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>26,158</u>			<u>26,158</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.85%

D. How many bed-hold days during this year were paid by the Department? 274 (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 10/1/71

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: 6/30/15 Fiscal Year: 6/30/15

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

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/14 Ending: 6/30/15

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	270,149	22,338	5,011	297,498	7,443	304,941		304,941		1
2	Food Purchase		180,904		180,904		180,904		180,904		2
3	Housekeeping	109,308	7,767		117,075		117,075		117,075		3
4	Laundry	150,950	16,055		167,005	78	167,083		167,083		4
5	Heat and Other Utilities			112,819	112,819		112,819		112,819		5
6	Maintenance	102,757	27,607	41,123	171,487	2,323	173,810	(20,639)	153,171		6
7	Other (specify):*										7
8	TOTAL General Services	633,164	254,671	158,953	1,046,788	9,844	1,056,632	(20,639)	1,035,993		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	1,121,754	193,586	52,674	1,368,014	(49,273)	1,318,741	(10,220)	1,308,521		10
10a	Therapy	1,545,413	4,608	125,803	1,675,824	(24,307)	1,651,517		1,651,517		10a
11	Activities	280,898	8,216		289,114	1,188	290,302		290,302		11
12	Social Services	262,007	2,001	21,053	285,061	(1,228)	283,833		283,833		12
13	CNA Training		4,160		4,160	53,002	57,162		57,162		13
14	Program Transportation			61,793	61,793		61,793	(6,444)	55,349		14
15	Other (specify):* DD Training	115,126	578	240	115,944	(59)	115,885		115,885		15
16	TOTAL Health Care and Programs	3,325,198	213,149	261,563	3,799,910	(20,677)	3,779,233	(16,664)	3,762,569		16
	C. General Administration										
17	Administrative	130,378			130,378		130,378		130,378		17
18	Directors Fees										18
19	Professional Services			95,669	95,669		95,669		95,669		19
20	Dues, Fees, Subscriptions & Promotions			20,641	20,641		20,641	(4,615)	16,026		20
21	Clerical & General Office Expenses	129,947	20,405	15,513	165,865	839	166,704		166,704		21
22	Employee Benefits & Payroll Taxes			953,085	953,085	23,578	976,663	(26,009)	950,654		22
23	Inservice Training & Education			12,710	12,710		12,710		12,710		23
24	Travel and Seminar			5,968	5,968		5,968	(3,847)	2,121		24
25	Other Admin. Staff Transportation			1,774	1,774		1,774		1,774		25
26	Insurance-Prop.Liab.Malpractice			54,712	54,712		54,712	(10,533)	44,179		26
27	Other (specify):* Miscellaneous			25,984	25,984	(17,488)	8,496	(2,488)	6,008		27
28	TOTAL General Administration	260,325	20,405	1,186,056	1,466,786	6,929	1,473,715	(47,492)	1,426,223		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,218,687	488,225	1,606,572	6,313,484	(3,904)	6,309,580	(84,795)	6,224,785		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			236,499	236,499		236,499	(27,657)	208,842			30
31	Amortization of Pre-Op. & Org.											31
32	Interest					15,462	15,462	(15,462)	(0)			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			5,387	5,387		5,387		5,387			35
36	Other (specify):* Management Fees			99,409	99,409	(15,462)	83,947	(83,947)	0			36
37	TOTAL Ownership			341,295	341,295		341,295	(127,066)	214,229			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					3,904	3,904		3,904			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			220,519	220,519		220,519		220,519			42
43	Other (specify):* Newsletter			5,571	5,571		5,571		5,571			43
44	TOTAL Special Cost Centers			226,090	226,090	3,904	229,994		229,994			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,218,687	488,225	2,173,957	6,880,869		6,880,869	(211,861)	6,669,008			45

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

Apos Christian Timber Ridge

ID# 0016220

Report Period Beginning: 7/1/14

Ending: 6/30/15

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Offset day draining transportation income	\$ (10,220)	10	1
2	Offset day draining transportation income	(6,444)	14	2
3	Out-of-state Travel (Administrative Staff)	(1,542)	24	3
4	Depreciation of non-care vehicles	(27,657)	30	4
5	Offset medically necessary transportation income	0	38	5
6	Benefits allocated to day programming	(26,009)	22	6
7	Out-of-state Travel (Board of Directors)	(2,305)	24	7
8	Interest Expense	(15,462)	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	Total	(89,639)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/14

Ending:

6/30/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(20,639)	0	0	0	0	0	0	0	0	0	0	(20,639)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(20,639)	0	0	0	0	0	0	0	0	0	0	(20,639)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(10,220)	0	0	0	0	0	0	0	0	0	0	(10,220)	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	(6,444)	0	0	0	0	0	0	0	0	0	0	(6,444)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(16,664)	0	0	0	0	0	0	0	0	0	0	(16,664)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(4,615)	0	0	0	0	0	0	0	0	0	0	(4,615)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(26,009)	0	0	0	0	0	0	0	0	0	0	(26,009)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,847)	0	0	0	0	0	0	0	0	0	0	(3,847)	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):*	(2,488)	0	0	0	0	0	0	0	0	0	0	(2,488)	27
28	TOTAL General Administration	(47,492)	0	0	0	0	0	0	0	0	0	0	(47,492)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(84,795)	0	0	0	0	0	0	0	0	0	0	(84,795)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Apos Christian Timber Ridge

0016220 Report Period Beginning:

7/1/14 Ending:

6/30/15

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	(27,657)	0	0	0	0	0	0	0	0	0	0	(27,657)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(15,462)	0	0	0	0	0	0	0	0	0	0	(15,462)	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):*	(83,947)	0	0	0	0	0	0	0	0	0	0	(83,947)	36
37	TOTAL Ownership	(127,066)	0	(127,066)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(211,861)	0	(211,861)	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 Residential Services</u>	<u>Morton</u>	<u>CILA Residential Services for the Developmentally Disabled</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	Total		\$			\$	\$ *	14

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

Facility Name & ID Number Apos Christian Timber Ridge # 16220 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	253	0.5		Travel	\$ 669		1
2	Roger Aberle	Director	Director	0.00	490	0.5		Travel	1,295	line 24; col. 3	2
3	Paul Kelson	Director	Director	0.00	77	0.5		Travel	202		3
4	Dennis Mott	Director	Director	0.00	83	0.5		Travel	219	line 24; col. 3	4
5	Roger Beutel	Sec/Treasurer	Director	0.00	0	0.5			0		5
6	Bryan Stoller	Chairman	Director	0.00	49	0.5		Travel	130		6
7	Kathy Woodruff	Director	Director	0.00	149	0.5		Travel	393	line 24; col. 3	7
8	Ed Leman	Director	Director	0.00	0	0.5			0		8
9	Tim Steffen	Director	Director	0.00	150	0.5		Travel	397	line 24; col. 3	9
10	Royce Scheiler	Director	Director	0.00	0	0.5			0		10
11											11
12											12
13								TOTAL	\$ 3,306		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 Apos Christian Timber Ridge

0016220 Report Period Beginning: 7/1/14

Ending: 6/30/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/14 Ending: 6/30/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6	Morgan Stanley (PLA)		x	State Payment Delays	Interest	10/2008	4,667,000		None	2.2100	15,462	6								
7												7								
8												8								
9	TOTAL Facility Related						\$ 4,667,000	\$			\$ 15,462	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 4,667,000	\$			\$ 15,462	15								

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

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

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

Facility Name & ID Number Apostolic Christian Timber Ridge# 16220

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2014 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 2015 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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			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:					
	2010	_____	8		
	2011	_____	9		
	2012	_____	10		
	2013	_____	11		
	2014	_____	12		
FOR BHF USE ONLY					
13	FROM R. E. TAX STATEMENT FOR 2014	\$			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:

- Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
- 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.

2014 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 2014 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 2014.

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

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Apos Christian Timber Ridge

0016220 Report Period Beginning:

7/1/14 Ending:

6/30/15

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).

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>LTC Facility</u>	<u>821,980</u>	<u>1969</u>	<u>\$ 33,227</u>	1
2					2
3	TOTALS	821,980		\$ 33,227	3

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

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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	\$	40	\$	\$	\$ 647,557	4
5	37			1977	1,006,746	25,169	40	25,169		952,616	5
6											6
7											7
8											8
	Improvement Type**										
9		3--Original Storage Building		1974	8,047		40			8,047	9
10		4--Second Floor Storage		1975	281	3	40	3		281	10
11		5--Balcony Storage		1976	289	7	40	7		285	11
12		6--Tub & Water Heater		1976	448	11	40	11		443	12
13		19--New Addition Phase 2		1979	47,854	1,196	40	1,196		44,024	13
14		7--Additional Storage Building Phase 1		1981	4,660	117	40	117		4,020	14
15		21--Activity Room/ TVs		1981	1,265	32	40	32		1,102	15
16		8--Additional Storage Building Phase 2		1982	21,495	537	40	537		18,003	16
17		22--Front Entrance		1982	8,046	201	40	201		6,807	17
18		9--Electrical Upgrade		1983	126	3	40	3		102	18
19		23--Security System & Energy Saver		1983	9,724	243	40	243		7,988	19
20		24--Courtyard Foyer		1984	6,477	162	40	162		5,162	20
21		10--Garage Extension		1985	842	21	40	21		652	21
22		25--Nursing Foyer		1985	24,285	607	40	607		18,755	22
23		26--Upkeep (Windows,Furnace,Fixtures)		1986	9,877	247	40	247		7,384	23
24		27--North End & East Wing		1987	26,990	675	40	675		19,515	24
25		1--3 stall garage		1988	22,885	572	40	572		15,733	25
26		28--1988 Additions		1988	27,441	686	40	686		19,165	26
27		29--1989 Additions		1989	48,259	1,206	40	1,206		32,518	27
28		30--1990 Additions		1990	60,923	1,523	40	1,523		39,550	28
29		31--1991 Additions		1991	11,832	296	40	296		7,390	29
30		32--1992 Additions		1992	14,999	375	40	375		8,998	30
31		33--1994 Additions		1994	31,810	795	40	795		17,518	31
32		34--1995 Additions		1995	32,834	821	40	821		17,274	32
33		35--1996 Additions		1996	6,371	159	40	159		3,195	33
34		36--1997 Additions		1997	23,216	580	40	580		11,071	34
35		2--Garage Door for Van		1998	667		15			667	35
36		37--1998 Additions		1998	6,263	157	40	157		2,832	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/14

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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	\$	\$ 7,585	37
38	39--Air Conditioner	2000	1,882	47	40	47		730	38
39	40--Heat Pump	2000	3,100	78	40	78		1,202	39
40	41--Automatic Rear Door	2000	1,773	44	40	44		687	40
41	42--Power Panels/Generator	2000	14,000	350	40	350		5,425	41
42	43--Office Window to Lobby	2000	1,057	26	40	26		409	42
43	44--Exhaust Fan in Womens N Bathroom	2000	580	14	40	14		224	43
44	45--Dining Room Remodeling	2000	10,565	264	40	264		4,094	44
45	46--Fire Alarm Relay	2000	2,400	60	40	60		930	45
46	47--Remodel Bathrooms	2000	22,147	554	40	554		8,582	46
47	48--Water Coolers at both ends	2000	2,701	68	40	68		1,047	47
48	49--Roof Repairs	2000	1,133	28	40	28		439	48
49	471--Garage Lights	2001	1,400	93	15	93		1,353	49
50	472--OT/PT Decorating	2001	1,111	74	15	74		1,074	50
51	473--Slab Jacking	2001	1,312	87	15	87		1,268	51
52	474--Roof Replacement	2001	21,380	1,425	15	1,425		20,667	52
53	475--Roof Replacement	2001	16,779	1,119	15	1,119		16,220	53
54	476--Lobby Carpet and Redecorating	2001	11,774	785	15	785		11,381	54
55	477--Dining Room Remodeling	2001	3,308	221	15	221		3,197	55
56	478--Additional QMRP office (by activities)	2001	2,393	160	15	160		2,313	56
57	479--Pipe Insulation	2001	2,613	174	15	174		2,526	57
58	480--North Resident Renovation	2001	4,632	309	15	309		4,477	58
59	481--Activity Room Remodeling	2001	1,903	127	15	127		1,840	59
60	482--South Whirlpool Room	2001	2,676	178	15	178		2,587	60
61	483--Hand Rails	2001	2,844	190	15	190		2,749	61
62	484--South Living Remodeling	2001	5,107	340	15	340		4,937	62
63	537--Garage Door	2002	594	40	15	40		535	63
64	538--Key pad entry for south end	2002	2,500	167	15	167		2,250	64
65	540--Water heater plumbing	2002	706	47	15	47		635	65
66	541--Water heaters	2002	8,482	565	15	565		7,634	66
67	542--Lighting - small office in lobby	2002	545	36	15	36		490	67
68	545--Air conditioner - south living room	2002	3,196	213	15	213		2,876	68
69	575--Roof on large garage	2003	8,941	596	15	596		7,451	69
70	TOTAL (lines 4 thru 69)		\$ 2,295,781	\$ 45,323		\$ 45,323	\$	\$ 2,048,468	70

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

Facility Name & ID Number Apos Christian Timber Ridge

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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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,295,781	\$ 45,323		\$ 45,323	\$	\$ 2,048,468	1
2	576--Garage door on small garage	2003	647	43	15	43		539	2
3	613--Plumb and insulate water lines	2004	7,274	485	15	485		5,577	3
4	614--Flooring for Corridors	2004	23,007	1,534	15	1,534		17,638	4
5	616--Air Conditioner	2004	1,259	84	15	84		965	5
6	617--Courtyard Carpet	2004	981	65	15	65		752	6
7	618--Heat Pump & Blower	2004	4,885	326	15	326		3,745	7
8	619--Electrical for Fuel tanks	2004	1,686	112	15	112		1,293	8
9	620--Heat pump	2004	3,980	265	15	265		3,051	9
10	621--Foot valve for Hopper	2004	637	42	15	42		488	10
11	622--Bathroom partitions	2004	3,176	212	15	212		2,435	11
12	623--Air conditioner south wing	2004	1,181	79	15	79		906	12
13	276--Fully Depreciated Assets	1971	104,543		20			104,543	13
14	277--Gravel Driveway	1974	1,220		20			1,220	14
15	278--Gravel Driveway	1974	500		20			500	15
16	279--Chain Link Fence	1976	3,440		20			3,440	16
17	280--Road Prep for New addition	1976	5,769		20			5,769	17
18	281--Bar-B-Que Pit	1981	277		20			277	18
19	282--Electric & Water to Picnic Area	1981	783		20			783	19
20	283--Chain Link Fence	1982	38		20			38	20
21	284--Chain Link Fence	1983	5,843		20			5,843	21
22	285--Ornamental Fence	1985	565		20			565	22
23	286--South Patio	1985	1,008		20			1,008	23
24	287--Resurfacing Driveway	1986	22,000		20			22,000	24
25	288--Irrigation System & Landscaping	1990	2,585		20			2,585	25
26	289--South Patio Sod & Lighting	1990	1,408		20			1,408	26
27	290--Pole Light	1993	975		20			975	27
28	291--Asphalt Parking Lot & Driveway	1993	5,530		20			5,530	28
29	292--Landscape Courtyard	1993	3,954		20			3,954	29
30	293--Sewer Repair	1994	6,700		20			6,700	30
31	294--Tile Drain	1995	721		20			721	31
32	295--Asphalt Patching	1995	1,290	23	20	23		1,290	32
33	296--Excavate & Asphalt Drive	1997	15,136	757	20	757		14,379	33
34	TOTAL (lines 1 thru 33)		\$ 2,528,779	\$ 49,350		\$ 49,350	\$	\$ 2,269,385	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

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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	Totals from Page 12B, Carried Forward		\$ 2,528,779	\$ 49,350		\$ 49,350	\$	\$ 2,269,385	1
2	297--Asphalt South Drive	1998	39,261	1,963	20	1,963		35,335	2
3	298--Install Parking Lot Light Poles	1999	4,000	200	20	200		3,300	3
4	299--Repair Asphalt	1999	3,500	175	20	175		2,888	4
5	511--Blacktop Ramp at Rear Entrance	2001	770		10			770	5
6	512--Landscape Drive Entrance	2001	1,447	96	15	96		1,399	6
7	513--Landscape around Timber Ridge	2001	1,230	82	15	82		1,189	7
8	564--Sidewalk/entry apron	2002	11,816	788	15	788		10,634	8
9	647--Catch Basin & Tile @ South Drive	2004	3,344	223	15	223		2,563	9
10	648--Garage Door Opener	2005	720	48	15	48		504	10
11	649--Canopy Lighting	2005	788	53	15	53		551	11
12	650--MPR Remodel	2005	14,256	950	15	950		9,979	12
13	651--North Living Room Floor	2005	4,649	310	15	310		3,254	13
14	652--North Snack Room Remodeling	2005	1,452	97	15	97		1,016	14
15	653--Office Remodeling	2005	1,447	96	15	96		1,013	15
16	654--South Snack Room Refrigerator	2005	469		7			469	16
17	655--South Snack Room Remodeling	2005	9,127	608	15	608		6,389	17
18	656--Speech Room Floor	2005	641	43	15	43		448	18
19	680--Driveway Repavement	2005	50,323	3,355	15	3,355		35,226	19
20	681--Concrete to Picnic Area	2005	9,858	657	15	657		6,901	20
21	682--Concrete Pad for Dumpster	2005	806	54	15	54		564	21
22	692--Concrete leveling	2006	1,170	78	15	78		741	22
23	693--Sprinkler heads - bathroom closet	2006	1,082	72	15	72		685	23
24	695--Cabinets and Countertops	2006	680	45	15	45		431	24
25	706--Phone system	2006	1,756	117	15	117		1,112	25
26	707--Electronic Door repairs	2006	3,245	216	15	216		2,055	26
27	770--Concrete	2006	920	61	15	61		583	27
28	716--Bathroom remodel - 500 wing	2006	13,305	887	15	887		8,427	28
29	721--Laundry room remodel	2006	5,261	351	15	351		3,332	29
30	724--Door locks-South End	2006	687	46	15	46		435	30
31	735--North sick room	2006	3,557	237	15	237		2,253	31
32	740--Kitchen piping	2006	875	58	15	58		554	32
33	755--OT/PT office renovation	2006	287	19	15	19		182	33
34	TOTAL (lines 1 thru 33)		\$ 2,721,508	\$ 61,335		\$ 61,335	\$	\$ 2,414,567	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/14

Ending:

6/30/15

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,721,508	\$ 61,335		\$ 61,335	\$	\$ 2,414,567	1
2	697--Iron Fence for Rear Courtyard	2006	4,088	273	15	273		2,589	2
3	759--New driveway at Bus Garage	2006	5,130	342	15	342		3,249	3
4	762--North Courtyard Landscaping	2006	910	61	15	61		576	4
5	943--Roof Project	2010	18,642	1,243	15	1,243		7,457	5
6	801--Garage Doors - 4	2007	5,000	333	15	333		2,833	6
7	804--Bus Garage Renovations	2007	6,500	433	15	433		3,683	7
8	791--North Snack Room Remodeling	2007	5,476	365	15	365		3,103	8
9	796--Office Moves	2007	2,556	170	15	170		1,448	9
10	809--PT Outlet	2007	658	44	15	44		373	10
11	811--Floor and Cabinets N. Treatment	2007	22,292	1,486	15	1,486		12,632	11
12	814--North Treatment Room - Plumbing	2007	1,825	122	15	122		1,034	12
13	821--Office Move	2007	11,808	787	15	787		6,691	13
14	826--Damper - Heat and Air Conditioning	2007	61	4	15	4		35	14
15	831--Donated - New Concrete Sidewalk	2007	1,385	92	15	92		785	15
16	832--Landscaping - Donations	2007	600	40	15	40		340	16
17	833--2 Donated Wheelchairs and Dynavox	2007	1,000	67	15	67		567	17
18	836--Contributions - Landscaping - Time and Labor	2007	2,010	134	15	134		1,139	18
19	837--Contributions - Labor for N. Treatment Room	2007	39	3	15	3		22	19
20	786--Courtyard Landscaping	2007	9,283	619	15	619		5,260	20
21	790--Front Courtvard - Sidewalk	2007	1,950	130	15	130		1,105	21
22	824--Light Poles	2007	954	64	15	64		541	22
23	841--OT/PT Remodeling (flooring and painting)	2008	8,992	599	15	599		4,796	23
24	842--MPR Courtyard Door	2008	11,354	757	15	757		6,055	24
25	843--TR roof	2008	25,075	1,672	15	1,672		13,373	25
26	844--North Med Room remodeling (electrical)	2008	2,613	174	15	174		1,394	26
27	845--Hallway remodeling (Handrails and Wall coverings)	2008	2,233	149	15	149		1,191	27
28	846--South living room redecoration	2008	1,767	118	15	118		942	28
29	872--200 Wing Roof	2009	33,690	2,246	15	2,246		15,722	29
30	873--Air Conditioner (Roof Top)	2009	3,962	566	7	566		3,962	30
31	757--M. room sound system	2006	2,611	174	15	174		1,654	31
32	874--Audio Visual Equipment	2009	7,084	1,012	7	1,012		7,084	32
33	945--Heat Tape Material - Gutters	2010	2,400	343	7	343		2,057	33
34	TOTAL (lines 1 thru 33)		\$ 2,925,456	\$ 75,957		\$ 75,957	\$	\$ 2,528,259	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

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Ending:

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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	Totals from Page 12D, Carried Forward		\$ 2,925,456	\$ 75,957		\$ 75,957	\$	\$ 2,528,259	1
2	875--Hallway remodeling (Handrails and Wall coverings)	2009	47,652	3,177	15	3,177		22,238	2
3	876--Laundry Water Heater	2009	4,895	699	7	699		4,895	3
4	877--Lighting Project	2009	24,448	3,493	7	3,493		24,448	4
5	878--MPR Windows	2009	7,632	509	15	509		3,562	5
6	879--North Med Room remodeling (cabinets)	2009	1,237	82	15	82		577	6
7	881--Sprinkler Main Valve Replacement	2009	6,750	337	20	337		2,362	7
8	924--Repair Asphalt in Front Drive	2009	4,361	291	15	291		1,744	8
9	12--1972 Additions	1972	157		40			157	9
10	13--1973 Additions	1973	1,051		40			1,051	10
11	14--1973 Additions	1973	1,326		40			1,326	11
12	964--Kitchen/Laundry Area Roof Replacement	2010	13,742	916	15	916		5,497	12
13	976--500 Wing Roof Replacement	2011	15,095	1,006	15	1,006		5,032	13
14	982--Kitchen Roof	2011	13,742	916	15	916		4,581	14
15	985--Roof repairs with HVAC units	2011	2,478	165	15	165		826	15
16	987--100 Wing Roof Replacement	2011	14,540	969	15	969		4,847	16
17	990--North end Rooftop HVAC units	2011	34,170	2,278	15	2,278		11,390	17
18	880--Roof-Central Suppl, Dining, South Nursing	2009	22,000	1,467	15	1,467		8,800	18
19	1003--400 and 600 Wings Roof	2012	33,795	845	40	845		3,380	19
20	1004--Tempstar condenser	2012	2,500	167	15	167		667	20
21	1016--MPR Offices - Electrical / IT	2013	5,578	372	15	372		1,116	21
22	1018--Floor Covering (food prep, hall, storage)	2013	4,563	652	7	652		1,956	22
23	1021--Rheem furnace and a/c	2013	6,964	464	15	464		1,393	23
24	1022--Rheem Furnace and Gas Piping	2013	8,747	583	15	583		1,749	24
25	714--Bathroom remodeling 400 wing	2006	9,659	644	15	644		6,117	25
26	1087--IT Wiring for office changes	2014	2,729	273	10	273		546	26
27	1096--Landscaping - Brick Edging	2014	11,107	740	15	740		1,481	27
28	1097--Main Hallway Flooring	2014	30,000	2,000	15	2,000		4,000	28
29	1104--MPR Offices Wall construction	2014	5,850	195	30	195		390	29
30	1109--Roof for MPR	2014	13,349	667	20	667		1,335	30
31	1110--Roof for MPR - Rerun gas lines	2014	2,285	152	15	152		305	31
32	1118--Heated Bus Garage Door & Opener	2015	3,165	211	15	211		211	32
33	1119--Nurse Stations - Design, Cabinets, Installed	2015	46,816	3,121	15	3,121		3,121	33
34	TOTAL (lines 1 thru 33)		\$ 3,327,839	\$ 103,348		\$ 103,348	\$	\$ 2,659,359	34

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

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/14

Ending:

6/30/15

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	Totals from Page 12E, Carried Forward		\$ 3,327,839	\$ 103,348		\$ 103,348	\$	\$ 2,659,359	1
2	1120--Stainless Steel Door Plates	2015	5,720	381	15	381		381	2
3	1121--TR Main Hallways & 18 TR Resident Rooms Flooring	2015	42,898	2,860	15	2,860		2,860	3
4	1152--Ceiling tiles--replacement	2015	2,819	188	15	188		188	4
5	1154--RTU System-Roof Top Unit w/Economizer	2015	8,024	535	15	535		535	5
6	1158--TR Handrails	2015	9,451	630	15	630		630	6
7	1160--TR CUH9350524 Chromalox 5KW Ceiling Htr	2015	7,194	480	15	480		480	7
8	1161--TR MPR Ceiling	2015	5,539	369	15	369		369	8
9	1168--Soiled Util,Housekpg,Dr Exam rms floorcover	2015	3,226	215	15	215		215	9
10	767--Concrete	2006	18,800	1,253	15	1,253		11,907	10
11	691--Picnic area landscaping	2006	1,660	111	15	111		1,051	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	TOTAL (lines 1 thru 33)		\$ 3,433,170	\$ 110,370		\$ 110,370	\$	\$ 2,677,975	34

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

Facility Name & ID Number Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	\$ 653,371	\$ 65,131	\$ 65,131	\$	11	\$ 323,941	71
72	Current Year Purchases	189,312	16,338	16,338		3	16,338	72
73	Fully Depreciated Assets	911,449	11,129	11,129		8	911,449	73
74	Disposed Assets	68,577	5,876	5,876		9	62,540	74
75	TOTALS	\$ 1,822,709	\$ 98,474	\$ 98,474	\$		\$ 1,314,268	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 5,289,106	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 208,844	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 208,844	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)	\$ 3,992,243	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	\$ 121,288	\$ 2,500	\$ 121,288	86
87	Capitalized repairs	36,927	1,944	29,746	87
88	Vehicle Equipment	51,276	3,795	12,565	88
89	Vehicles	286,836	17,937	177,635	89
90	Disposed Assets	87,194	1,481	87,194	90
91	TOTALS	\$ 583,521	\$ 27,657	\$ 428,428	91

G. Construction-in-Progress

	Description	Cost	
92	Conversion from Ambulatory t		92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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.	_____ /2016	\$ _____
13.	_____ /2017	\$ _____
14.	_____ /2018	\$ _____

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: \$ 3,735 Description: Oxygen Concentrators - \$3,735

(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 Apos Christian Timber Ridge # 0016220 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	\$	\$	\$	\$
2	Books and Supplies	433	2,167		2,600
3	Classroom Wages (a)	1,700	10,540		12,240
4	Clinical Wages (b)	850	21,080		21,930
5	In-House Trainer Wages (c)	1,318	32,698		34,016
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 4,301	\$ 66,485	\$	\$ 70,786
10	SUM OF line 9, col. 1 and 2 (e)	\$ 70,786			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	25
2. From other facilities (f)	18
DROP-OUTS	
1. From this facility	5
2. From other facilities (f)	
TOTAL TRAINED	48

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

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

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

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

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

Facility Name & ID Number Apos Christian Timber Ridge# 0016220Report Period Beginning: 7/1/14

Ending:

6/30/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/15

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 279,360	\$ 282,810	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	808,294	1,161,502	3
4	Supply Inventory (priced at)	19,489	20,456	4
5	Short-Term Investments	3,350,733	3,350,733	5
6	Prepaid Insurance	166,833	33,526	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	512,159	513,167	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,136,868	\$ 5,362,194	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	33,227	550,863	13
14	Buildings, at Historical Cost	3,072,775	7,481,529	14
15	Leasehold Improvements, at Historical Cost	351,235	605,051	15
16	Equipment, at Historical Cost	2,199,879	3,027,139	16
17	Accumulated Depreciation (book methods)	(4,221,237)	(6,342,095)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		46,121	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(46,121)	20
21	Restricted Funds	11,334,291	11,334,291	21
22	Other Long-Term Assets (specify):	41,448	41,448	22
23	Other(specify):	9,697,750	9,697,750	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 22,509,368	\$ 26,395,976	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 27,646,236	\$ 31,758,170	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 353,123	\$ 412,185	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	329,643	544,223	30
31	Accrued Taxes Payable (excluding real estate taxes)		1,038	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	137,324	279,923	34
35	Federal and State Income Taxes			35
36	Other Current Liabilities(specify):			
36	<u>Rounding</u>	175	178	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 820,265	\$ 1,237,547	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
43	Other Long-Term Liabilities(specify):			
43	<u>Capital Lease</u>	37,523	37,523	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 37,523	\$ 37,523	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 857,788	\$ 1,275,070	46
47	TOTAL EQUITY(page 18, line 24)	\$ 26,788,448	\$ 30,483,100	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 27,646,236	\$ 31,758,170	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 24,834,258	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 24,834,258	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,954,190	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,954,190	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 26,788,448	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apos Christian Timber Ridge

0016220

Report Period Beginning: 7/1/14

Ending: 6/30/15

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,061,416	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,061,416	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants	64,960	10
11	CNA Training Reimbursements	91,197	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	8,401	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 164,558	23
D. Non-Operating Revenue			
24	Contributions	3,104,333	24
25	Interest and Other Investment Income***	754,000	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,858,333	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached schedule</u>	750,752	28
28a	<u>Cost to Market Gain on Investments</u>		28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 750,752	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,835,059	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,046,788	31
32	Health Care	3,799,910	32
33	General Administration	1,466,786	33
B. Capital Expense			
34	Ownership	341,295	34
C. Ancillary Expense			
35	Special Cost Centers	5,571	35
36	Provider Participation Fee	220,519	36
D. Other Expenses (specify):			
37			37
38	<u>Cost to Market Loss on Investments</u>		38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,880,869	40
41	Income before Income Taxes (line 30 minus line 40)**	1,954,190	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,954,190	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>	4,061,416	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,061,416	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 Apos Christian Timber Ridge

0016220

Report Period Beginning:

7/1/14

Ending:

6/30/15

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	1,856	2,080	\$ 75,436	\$ 36.27	1
2	Assistant Director of Nursing	2,053	2,240	69,429	31.00	2
3	Registered Nurses	19,342	20,973	588,878	28.08	3
4	Licensed Practical Nurses	15,009	17,445	413,127	23.68	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	1,960	2,080	44,335	21.31	9
10	Activity Assistants	20,049	21,339	241,548	11.32	10
11	Social Service Workers	1,872	2,080	49,528	23.81	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,355	1,518	41,110	27.08	13
14	Head Cook	873	1,123	12,813	11.41	14
15	Cook Helpers/Assistants	18,136	19,742	216,227	10.95	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	5,893	6,639	106,197	16.00	17
18	Housekeepers	9,666	10,479	111,612	10.65	18
19	Laundry	9,655	10,993	139,506	12.69	19
20	Administrator	1,350	1,565	82,996	53.03	20
21	Assistant Administrator	908	1,007	47,382	47.05	21
22	Other Administrative	3,884	4,321	96,702	22.38	22
23	Office Manager	799	1,029	20,102	19.54	23
24	Clerical	949	1,062	15,707	14.79	24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	5,736	6,521	114,269	17.52	28
29	Resident Services Coordinator	1,860	2,080	54,018	25.97	29
30	Habilitation Aides (DD Homes)	95,541	105,457	1,292,232	12.25	30
31	Medical Records	0	0	0		31
32	Other Health Care(specify)	13,907	15,642	270,407	17.29	32
33	Other(specify)	6,782	7,862	115,126	14.64	33
34	TOTAL (lines 1 - 33)	239,435	265,277	\$ 4,218,687 *	\$ 15.90	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	110	\$ 5,011	1-3	35
36	Medical Director	Flat Fee	1,820	9-3	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	0	0		38
39	Pharmacist Consultant	74	4,806	10-3	39
40	Physical Therapy Consultant	31	2,004	10-3	40
41	Occupational Therapy Consultant	37	2,456	10a-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	152	10,726	10a-3	43
44	Activity Consultant	0	0		44
45	Social Service Consultant	0	0		45
46	Other(specify) <u>Psychologist Consulta</u>	19	1,636	12-3	46
47	<u>Dental Consultant</u>	0	0	10a-3	47
48	<u>Psychiatrist Consultant</u>	31	7,076	10a-3	48
49	TOTAL (lines 35 - 48)	454	\$ 35,535		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	81	\$ 2,646	10-3	50
51	Licensed Practical Nurses	1,384	43,402	10-3	51
52	Certified Nurse Assistants/Aides	6,249	121,343	10a-3	52
53	TOTAL (lines 50 - 52)	7,714	\$ 167,391		53

Facility Name & ID Number Apostolic Christian Timber Ridge# 0016220Report Period Beginning: 7/1/14Ending: 6/30/15**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 - \$4218, Don Moss & Assoc - \$2,200, Institute on Public Policy - \$3205, INHAA - \$200
- (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? 17.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 74,296 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. \$ 220,519
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. \$ (560) 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? No 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. \$ 64,960
- (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.

Apos Christian Timber Ridge
 FYE 6/30/15
 Sub schedules

#0016220

Schedule V - Costs Center Expenses

Lines	Description	Amount
1	Day Program Costs	20,639
43	Facility Bulletin / Newsletter	5,571
36	Investment Management Fees	83,947
36	Interest Expense	15,462
15	Bad Debt	240
27	Dental costs	3,904
27	Charitable Contributions	-
27	Fines & Penalties	2,488
27	Miscellaneous	6,008
	Other Expenses	138,259

Schedule V - Reclassifications

Lines	Description	Amount	
		Increase	Decrease
6	Communication equipment rental	-	-
35	Communication equipment rental	-	-
32	Interest Expense	15,462	-
36	Interest Expense	-	15,462
11	Donated labor	1,380	-
1	Donated labor	7,757	-
4	Donated labor	78	-
6	Donated labor	2,530	-
21	Donated labor	839	-
10	Donated labor	-	-
10a	Donated labor	-	-
12	Donated labor	1,000	-
27	Donated labor	-	13,584
38	Medically necessary transportation	-	-
14	Medically necessary transportation	-	-
10a	Disability Pay to Benefits	-	23,578
22	Disability Pay to Benefits	23,578	-
13	Nurse aid trainer wages	53,002	-
1	Nurse aid trainer wages	-	314
6	Nurse aid trainer wages	-	207
10	Nurse aid trainer wages	-	49,273
10a	Nurse aid trainer wages	-	729
11	Nurse aid trainer wages	-	192
12	Nurse aid trainer wages	-	2,228
15	Nurse aid trainer wages	-	59
17	Nurse aid trainer wages	-	-
39	Dental costs	3,904	-
27	Dental costs	-	3,904
		109,530	109,530

Schedule V, Line 39 - Ancillary Service Centers

Dental costs for 41 visits	\$ 3,904
----------------------------	----------

Schedule VI B - Non-paid workers

Lines	Description	Amount
31	Donated Labor	\$ 13,584
Department	Time in Hours	Time in Dollars
Activities	184.00	1,380
Kitchen	1,034.25	7,757
Laundry	10.50	78
Maintenance	253.00	2,530
Nursing	-	-
PT/OT	-	-
Social Service Programs	133.25	1,000
Office	111.75	839
Totals	1,726.75	\$ 13,584

Schedule VII - Compensation Received From Other Nursing Homes

Virgil Metzger - \$253.02 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Roger Aberle - \$489.96 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Paul Kelson - \$76.57 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Dennis Mott - \$82.86 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Bryan Stoller - \$49.20 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Kathy Woodruff - \$148.85 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	
Tim Steffen - \$150.33 - reimbursement of travel expenses received from Oakwood Estate & Linden Estate	

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

A/R - N.A. Training	46,480
A/R - Bequests	2,000
A/R - Health Insurance	457,053
A/R - Employees	6,626
	512,159

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

Investment in Related Entities	9,697,750
--------------------------------	-----------

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

Developmental training	468,885
Farm Income	950
Gain/(Loss) on Sale of Assets	279,630
Increase in Cash Value of Life Insurance	-
Miscellaneous	1,287
Cost to Market Adjustment on Investments	##
	750,752

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

Income before taxes per cost report	1,954,190
Income from related parties	(622,981)
Estimated excess for year, Form 990, p.1, line 18	1,331,209

Sch. XVIII - A. Staffing and Salary Costs

Sch. V. Cost Center Expenses, Column 1, Row 45	4,218,687
Sch. XVIII - A. Staffing and Salary Costs, Column 3, Row 34	(4,218,687)
Variance	-

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

Salaries, Sch V, Line 45, Col 1	4,218,687
Prior Year PTO Accrual	(164,707)
Current Year PTO Accrual	189,258
Prior Year Wage Accrual	105,652
Current Year Wage Accrual	(130,409)
Section 125 Wages not applicable to FICA taxes	(457,790)
Less: Wages over FICA taxation limit of SS Wages (\$0 x 6.2%/7.65%)	-
Add: Wages Allocated to other facilities	327,299
Add: ACCS Wages	
Add: wages included in employee meal calculation	
Cash basis salaries	4,087,990
FICA rate	7.650%
Calculated FICA	312,731
FICA per Sch XIX	312,731
Variance	0

Sch. XX - General Information

12. Nurse Aide Trainer Wages:	
Administrator	-
Therapy / PT / OT	729
Activities Director	192
Day Program	59
Head Cook	314
Maintenance	207
Nursing	49,273
Soc. Serv. / QMRP	2,228
	53,002

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

16. Out of State Travel

Administration

Administrator	44
Assistant Administrator	243
	287

Board of Directors

Virgil Metzger (Not out of State)	
Roger Aberle	1,295
Paul Kelson (Not out of State)	
Dennis Mott	219
Bryan Stoller (Not out of State)	
Kathy Woodruff	393
Tim Steffen	397
	2,305

Nursing

None	-
	-

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

ATTACHMENT TO SCHEDULE VII A

Related Organizations:

Oakwood Estate #0033712

Linden Estate #0039305

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

Bryan Stoller, Chairman

Virgil Metzger, Vice Chairman

Roger Beutel, Secretary/Treasurer

Dennis Mott, Director

Tim Steffen, Director

Paul Kelson, Director

Ed Leman, Director

Royce Scheiler, Director

Kathy Woodruff, Director (term began 05/16/2015)

Roger Aberle, Director (term ended 5/16/2015)

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%	34,101.08	(27,657.00)	6,444.00	14	Sch. VI Ln. 29
Depreciation						\$ -			27,657.00	27,657.00	Sch XI (F)	Sch. VI Ln. 29
Driver Wages	\$ 19.38	\$ 38.75	\$ 11.63	\$ 16.25	\$ 69.76	\$ 100.77	31.77%	20,638.83		20,639.00	6	Sch. VI Ln. 1
Attendant Wages	\$ 11.88	\$ 11.88	\$ 7.13	\$ -	\$ 30.89	\$ 49.90	15.73%	10,220.08		10,220.00	10	Sch. VI Ln. 29
Total	\$ 81.26	\$ 104.63	\$ 25.01	\$ 46.25	\$ 210.90	\$ 317.17		64,960.00		64,960.00		

AIDE CLASSES

APOSTOLIC CHRISTIAN TIMBER RIDGE, #0016220

From: 7/1/14 to 6/30/15

COMPLETED FOR 2015

CLASS DATE	TR										OE										LE										CILA									
	# of		CLASS		OJT		# of		CLASS		OJT		# of		CLASS		OJT		# of		CLASS		OJT		# of		CLASS		OJT											
	Students	Hrs	Wages	HRS	Wages	Students	Hrs	Wages	HRS	Wages	Students	Hrs	Wages	HRS	Wages	Students	Hrs	Wages	HRS	Wages	Students	Hrs	Wages	HRS	Wages	Students	Hrs	Wages	HRS	Wages										
completed	43	25	1,000	\$ 8,500.00	2000	\$ 17,000.00	3	120	\$ 1,020.00	240	\$ 2,040.00	8	320	\$ 2,720.00	640	\$ 5,440.00	7	280	\$ 2,380.00	560	\$ 4,760.00																			
still enrolled, not complete	14	12	240	\$ 2,040.00	480	\$ 4,080.00	0	0	\$ -	0	\$ -	1	20	\$ 170.00	40	\$ 340.00	1	20	\$ 170.00	40	\$ 340.00																			
dropouts	5	5	100	\$ 850.00	200	\$ 1,700.00	0	0	\$ -	0	\$ -	0	0	\$ -	0	\$ -	0	0	\$ -	0	\$ -																			
Total	2100	42	1340	\$ 11,390.00	2680	\$ 22,780.00	3	120	\$ 1,020.00	240	\$ 2,040.00	9	340	\$ 2,890.00	680	\$ 5,780.00	8	300	\$ 2,550.00	600	\$ 5,100.00																			

TRAINER WAGES					WAGES					Hours				
Classification	Hours	Hourly Rate	Wages	#/N/A	TR	OE	LE	CILA	TR	OE	LE	CILA		
Kristen Dancy	10		\$ -	#N/A	-	-	-	-	-	-	-	-	-	8
Cheryl Hays	10s	50.00	\$ 852.50	#N/A	543.98	48.71	138.02	121.79	31.90	2.86	8.10	7.14	7.25	
Don Bowers	12q	33.00	\$ 643.50	#N/A	410.61	36.77	104.19	91.93	21.06	1.89	5.34	4.71		
Evie Mogler	12r	3.00	\$ 76.35	#N/A	48.72	4.36	12.36	10.91	1.91	0.17	0.49	0.43	22.936	
Gary Folkerts	6	12.00	\$ 324.00	#N/A	206.74	18.51	52.46	46.29	7.66	0.69	1.94	1.71		
Crystal Streitmatter	17		\$ -	#N/A	-	-	-	-	-	-	-	-		
Jenny Smith	100t	12.00	\$ 289.68	#N/A	184.84	16.55	46.90	41.38	7.66	0.69	1.94	1.71	20	
Kathy Kelch	10	107.75	\$ 3,034.24	#N/A	1,936.13	173.39	491.26	433.46	68.75	6.16	17.45	15.39	5.734	
Leigh Mason	12q		\$ -	#N/A	-	-	-	-	-	-	-	-		
Lori Brittain	1	18.00	\$ 491.94	#N/A	313.90	28.11	79.65	70.28	11.49	1.03	2.91	2.57		
Sam Getz	10		\$ -	#N/A	-	-	-	-	-	-	-	-		
Isaac Aberle	11		\$ -	#N/A	-	-	-	-	-	-	-	-		
Randy Mogler	12r	56.00	\$ 1,440.32	#N/A	919.06	82.30	233.19	205.76	35.73	3.20	9.07	8.00		
Rob Mooney	12r	15.00	\$ 383.40	#N/A	244.65	21.91	62.07	54.77	9.57	0.86	2.43	2.14		
Sherrie Parnham	12r	2.00	\$ 52.18	#N/A	33.30	2.98	8.45	7.45	1.28	0.11	0.32	0.29		
Tina Leman	12m	21.00	\$ 504.00	#N/A	321.60	28.80	81.60	72.00	13.40	1.20	3.40	3.00		
Mark Baker	12q	24.00	\$ 391.92	#N/A	250.08	22.40	63.45	55.99	15.31	1.37	3.89	3.43		
Isaac Aberle	11	14.00	\$ 300.86	#N/A	191.98	17.19	48.71	42.98	8.93	0.80	2.27	2.00		
Gayle Fidler	10		\$ -	#N/A	-	-	-	-	-	-	-	-		
Vikki Steele	15	5.00	\$ 92.80	#N/A	59.22	5.30	15.02	13.26	3.19	0.29	0.81	0.71		
Stephanie Barth	10a		\$ -	#N/A	-	-	-	-	-	-	-	-		
Kathy Kelch	10	1,849.50	\$ 52,081.92	#N/A	33,233.23	2,976.11	8,432.31	7,440.27	1,180.16	105.69	299.44	264.21		
Gayle Fidler	10	961.00	\$ 22,103.00	#N/A	14,103.82	1,263.03	3,578.58	3,157.57	613.21	54.91	155.59	137.29		
OE			\$ -	#N/A	-	-	-	-	-	-	-	-		
Jodi Fehr	17		\$ -	#N/A	-	-	-	-	-	-	-	-		
Evie Mogler	12r		\$ -	#N/A	-	-	-	-	-	-	-	-		
LE			\$ -	#N/A	-	-	-	-	-	-	-	-		
Rob Mooney	12r		\$ -	#N/A	-	-	-	-	-	-	-	-		
CILA			\$ -	#N/A	-	-	-	-	-	-	-	-		
Sherrie Parnham	12r		\$ -	#N/A	-	-	-	-	-	-	-	-		
Leigh Wamsley	12q		\$ -	#N/A	-	-	-	-	-	-	-	-		
				#N/A	53,001.86	4,746.43	13,448.23	11,866.09	2,031.22	181.90	515.38	454.75		

Total trainer wages 3183.25 \$ 83,062.61 \$ 2,540.00 Give this number to Kathy Tanner for Training Billing for Next Year - Assumes 15% Video Classes and 25% Benefits

	TR	OE	LE	CILA
Drop-Outs				
Number from this Facility	#N/A 5	0	0	0
Clinical Wages	#N/A \$ 1,700.00	\$ -	\$ -	\$ -
Classroom Wages	#N/A \$ 850.00	\$ -	\$ -	\$ -
In-House Trainer Wages	#N/A \$ 1,318.00	\$ -	\$ -	\$ -
Completed				
Number from this Facility	#N/A 25	3	8	7
Clinical Wages	#N/A \$ 10,540.00	\$ 1,020.00	\$ 2,890.00	\$ 2,550.00
Classroom Wages	#N/A \$ 21,080.00	\$ 240.00	\$ 5,780.00	\$ 5,100.00
In-House Trainer Wages	#N/A \$ 32,698.00	\$ 904.00	\$ 8,965.00	\$ 7,911.00

Supplies 4654.38

#N/A	\$ 17,000.00	240	\$ 5,440.00	\$ 4,760.00
#N/A	\$ 4,080.00	0	\$ 340.00	\$ 340.00
#N/A	\$ 1,700.00	0	\$ -	\$ -
#N/A				
#N/A	\$ 8,500.00	\$ 1,020.00	\$ 2,720.00	\$ 2,380.00
#N/A	\$ 2,040.00	\$ -	\$ 170.00	\$ 170.00
#N/A	\$ 850.00	\$ -	\$ -	\$ -

Schedule V		TR	OE	LE	CILA
Line	Change	Change	Change	Change	Change
Dietary 1	1	(314.00)	(28.00)	(80.00)	(70.00)
Maintenance 6	6	(207.00)	(19.00)	(52.00)	(46.00)
Nursing 10	10	(49,273.00)	(4,413.00)	(12,502.00)	(11,031.00)
Therapy 10a	10a	-	-	-	-
OT/PT 10ot	10a	(185.00)	(17.00)	(47.00)	(41.00)
Activities 11	11	(192.00)	(17.00)	(49.00)	(43.00)
RSD 12r	12	(1,246.00)	(112.00)	(316.00)	(279.00)
QMRP's 12q	12	(661.00)	(59.00)	(168.00)	(148.00)
MSSD 12m	12	(322.00)	(29.00)	(82.00)	(72.00)
Training Wages 13	13	53,002.00	4,748.00	13,448.00	11,866.00
Day Program 15	15	(59.00)	(5.00)	(15.00)	(13.00)
Administrator 17	17	-	-	-	-
OJT 12ojt	12	-	-	-	-
Speech 10s	10a	(544.00)	(49.00)	(138.00)	(122.00)
Adjustment 12	12	1.00	2.00	1.00	(1.00)
		-	-	-	-

Consultants

COMPLETED FOR 2015

		TR	OE	LE
Dietary Consultant	Hrs	110.00	22.00	22.00
	Amount	5,010.72	660.00	660.00
Medical Director	Hrs	Flat Fee	Flat Fee	Flat Fee
	Amount	1,820.00	390.00	390.00
Medical Records Consultant	Hrs			
	Amount			
Nurse Consultant	Hrs			
	Amount			
Pharmacist Consultant	Hrs	73.95	Flat Fee	Flat Fee
	Amount	4,806.10	858.00	1,086.00
Physical Therapy Consultant	Hrs	31.12	6.69	6.69
	Amount	2,004.20	429.48	429.48
Occupational Therapy Consultant	Hrs	37.08	7.96	7.96
	Amount	2,456.13	526.34	526.34
Respiratory Therapy Consultant	Hrs			
	Amount			
Speech Therapy Consultant	Hrs	151.65	32.51	32.51
	Amount	10,725.97	2,298.43	2,298.43
Activity Consultant	Hrs			
	Amount			
Social Service Consultant	Hrs			
	Amount			
Psychologist Consultant	Hrs	19.22	4.14	4.14
	Amount	1,636.22	350.64	350.64
Dental Consultant	Hrs			
	Amount			
Psychiatrist Consultant	Hrs	31.43	4.45	8.71
	Amount	7,075.81	997.46	1,957.72
Podiatrist Consultant	Hrs			
	Amount			

Dietary Consultant	#N/A	#N/A
Medical Director	#N/A	#N/A
Medical Records Consultant	#N/A	#N/A
Nurse Consultant	#N/A	#N/A
Pharmacist Consultant	#N/A	#N/A
Physical Therapy Consultant	#N/A	#N/A
Occupational Therapy Consultant	#N/A	#N/A
Respiratory Therapy Consultant	#N/A	#N/A
Speech Therapy Consultant	#N/A	#N/A
Activity Consultant	#N/A	#N/A
Social Service Consultant	#N/A	#N/A
Other(specify) <u>Psychologist Consultant</u>	#N/A	#N/A
Other(specify) <u>Dental Consultant</u>	#N/A	#N/A
Other(specify) <u>Psychiatrist Consultant</u>	#N/A	#N/A

Apos Christian Timber Ridge

	Out of State			In State		
	TR	OE	LE	TR	OE	LE
Board Travel						
17 Virgil Metzger				668.78	108.43	144.59
18 Roger Aberle	1,294.95	209.97	279.99			
19 Paul Kelson				202.32	32.80	43.77
20 Dennis Mott	218.96	35.51	47.35			
21 Roger Beutel						
22 Bryan Stoller				130.06	21.08	28.12
23 Kathy Woodruff	393.45	63.79	85.06			
24 Ed Leman						
25 Tim Steffen	397.36	64.43	85.90			
26 Royce Scheiler						
	2,304.72	373.70	498.30	1,001.16	162.31	216.48
Admin Travel						
Ron	205.32	33.30	44.40			
Matt	1,337.12	181.97	242.63			
Other (Board Candidates)	960.40					
	1,542.44	215.27	287.03	-	-	-

144.59 777.21
 279.99 1,504.92
 43.77 235.12
 47.35 254.47
 0 -
 28.12 151.14
 85.06 457.24
 0 -
 85.9 461.79
 0 -
 44.4 238.62
 242.63 1,519.09
 0 960.40

	13.1	4.36666667	1.74666667	1.74666667	5.24
33%	2947.5	982.5	393	393	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