FOR BHF USE

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 20610

Facility Name: Wabash Christian Retirement Center

Address: 216 College Blvd. (Number) Carmi (City) 62821 (Zip Code)

County: White

Telephone Number: 618-382-4644 **Fax #** 618-382-2350

HFS ID Number:

Date of Initial License for Current Owners: 6/1/1974

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501c3			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Susan McGhee **Telephone Number:** 314-587-7903
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/2010 to 6/30/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Susan McGhee
(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) Chad D. Kunze, CPA, Principal
(Firm Name & Address) LarsonAllen LLP, 600 Washington Ave., Suite 1800, St. Louis, MO 63101
(Telephone) 314-925-4321 Fax # 314-925-4350

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	158	Skilled (SNF)	158	57,670	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	158	TOTALS	158	57,670	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	25,706	12,873	8,129	46,708	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,706	12,873	8,129	46,708	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.99%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

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

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 06/01/1974

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 158 and days of care provided 7,604

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	303,229	25,019	10,570	338,818		338,818		338,818			1
2	Food Purchase		255,465		255,465		255,465	(3,414)	252,051			2
3	Housekeeping	158,794	51,494		210,288		210,288		210,288			3
4	Laundry	98,030	6,241		104,271		104,271		104,271			4
5	Heat and Other Utilities			190,413	190,413		190,413	40	190,453			5
6	Maintenance	119,725	50,716	34,109	204,550		204,550	17,863	222,413			6
7	Other (specify):* Trash Removal			4,666	4,666		4,666		4,666			7
8	TOTAL General Services	679,778	388,935	239,758	1,308,471		1,308,471	14,489	1,322,960			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	2,692,857	223,330	9,048	2,925,235		2,925,235		2,925,235			10
10a	Therapy			1,158,519	1,158,519		1,158,519		1,158,519			10a
11	Activities	133,339	4,160		137,499		137,499	225	137,724			11
12	Social Services	147,154	1,173	5,760	154,087		154,087		154,087			12
13	CNA Training											13
14	Program Transportation			10,363	10,363		10,363	(10,363)				14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,973,350	228,663	1,190,890	4,392,903		4,392,903	(10,138)	4,382,765			16
	C. General Administration											
17	Administrative	115,142	876	530,334	646,352		646,352	(460,829)	185,523			17
18	Directors Fees											18
19	Professional Services			3,111	3,111		3,111	25,173	28,284			19
20	Dues, Fees, Subscriptions & Promotions			17,216	17,216		17,216	5,866	23,082			20
21	Clerical & General Office Expenses	133,293	10,504	92,831	236,628		236,628	135,010	371,638			21
22	Employee Benefits & Payroll Taxes			829,824	829,824		829,824	36,552	866,376			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,107	14,107		14,107	11,715	25,822			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			116,667	116,667		116,667	1,001	117,668			26
27	Other (specify):* Marketing	87,307	2,205	40,642	130,154		130,154	(130,154)				27
28	TOTAL General Administration	335,742	13,585	1,644,732	1,994,059		1,994,059	(375,666)	1,618,393			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,988,870	631,183	3,075,380	7,695,433		7,695,433	(371,315)	7,324,118			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Wabash Christian Retirement Center #20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			357,208	357,208		357,208	21,101	378,309			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,257	48,257		48,257	(47,515)	742			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			28,192	28,192		28,192	4,748	32,940			35
36	Other (specify):*											36
37	**TOTAL Ownership**			433,657	433,657		433,657	(21,666)	411,991			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			415,099	415,099		415,099	(36,722)	378,377			39
40	Barber and Beauty Shops		23	9,072	9,095		9,095		9,095			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			86,505	86,505		86,505		86,505			42
43	Other (specify):* **Apt/Congregate**			53,612	53,612		53,612	(53,612)				43
44	**TOTAL Special Cost Centers**		23	564,288	564,311		564,311	(90,334)	473,977			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,988,870	631,206	4,073,325	8,693,401		8,693,401	(483,315)	8,210,086			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 Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,386)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,060)	5		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	(48,257)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(26,516)	21		24
25	Fund Raising, Advertising and Promotional	(130,154)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(68,482)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (278,855)		$	30

BHF USE ONLY								
48		49		50		51		52	

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 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(75,342)	VII-B	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (75,342)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (354,197)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Wabash Christian Retirement Center

ID# 20610

Report Period Beginning: 7/1/2010

Ending: 6/30/2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Charity Care	$ 70	21	1
2	Vending	(28)	2	2
3	Activity	225	11	3
4	Apt/Congregate	(53,612)	43	4
5	Transportation	(10,363)	14	5
6	Late Fees and Penalties	(4,755)	21	6
7	Miscellaneous	(19)	21	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(68,482)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Wabash Christian Retirement Center # 20610 **Report Period Beginning:** 7/1/2010 **Ending:** 6/30/2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(3,414)	0	0	0	0	0	0	0	0	0	0	(3,414)	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	(2,060)	2,100	0	0	0	0	0	0	0	0	0	40	5
6	Maintenance	0	17,863	0	0	0	0	0	0	0	0	0	17,863	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(5,474)	19,963	0	0	0	0	0	0	0	0	0	14,489	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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	225	0	0	0	0	0	0	0	0	0	0	225	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	(10,363)	0	0	0	0	0	0	0	0	0	0	(10,363)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(10,138)	0	0	0	0	0	0	0	0	0	0	(10,138)	16
	C. General Administration													
17	Administrative	0	(460,829)	0	0	0	0	0	0	0	0	0	(460,829)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	25,173	0	0	0	0	0	0	0	0	0	25,173	19
20	Fees, Subscriptions & Promotions	0	5,866	0	0	0	0	0	0	0	0	0	5,866	20
21	Clerical & General Office Expenses	(31,220)	166,230	0	0	0	0	0	0	0	0	0	135,010	21
22	Employee Benefits & Payroll Taxes	0	36,552	0	0	0	0	0	0	0	0	0	36,552	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	11,715	0	0	0	0	0	0	0	0	0	11,715	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,001	0	0	0	0	0	0	0	0	0	1,001	26
27	Other (specify):*	(130,154)	0	0	0	0	0	0	0	0	0	0	(130,154)	27
28	**TOTAL General Administration**	(161,374)	(214,292)	0	0	0	0	0	0	0	0	0	(375,666)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(176,986)	(194,329)	0	0	0	0	0	0	0	0	0	(371,315)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wabash Christian Retirement Center **#** 20610 **Report Period Beginning:** 7/1/2010 **Ending:** 6/30/2011

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	21,101	0	0	0	0	0	0	0	0	0	21,101	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(48,257)	742	0	0	0	0	0	0	0	0	0	(47,515)	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	4,748	0	0	0	0	0	0	0	0	0	4,748	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(48,257)	26,591	0	0	0	0	0	0	0	0	0	(21,666)	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	(36,722)	0	0	0	0	0	0	0	0	0	(36,722)	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):*	(53,612)	0	0	0	0	0	0	0	0	0	0	(53,612)	43
44	**TOTAL Special Cost Centers**	(53,612)	(36,722)	0	0	0	0	0	0	0	0	0	(90,334)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(278,855)	(204,460)	0	0	0	0	0	0	0	0	0	(483,315)	45

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Midwest Christian Villages, Inc. dba: Christian Homes, Inc.	100.00%	$ 2,100	$ 2,100	1
2	V	6	Maintenance				17,863	17,863	2
3	V	17	Administrative	530,334			69,505	(460,829)	3
4	V	19	Professional Fees				25,173	25,173	4
5	V	21	Clerical				166,230	166,230	5
6	V	22	Employee Benefits				36,552	36,552	6
7	V	32	Interest				742	742	7
8	V	24	Travel & Seminars				11,715	11,715	8
9	V	26	Insurance				1,001	1,001	9
10	V	30	Depreciation				21,101	21,101	10
11	V	20	Dues and Subscriptions				5,866	5,866	11
12	V	35	Rental and Leasing				4,748	4,748	12
13	V	39	Pharmacy Supply	372,061	Senior Care Pharmacy	0.00%	335,339	(36,722)	13
14	Total			$ 902,395			$ 697,935	$ * (204,460)	14

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	This workpaper is not applicable								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	This workpaper is not applicable					$	$		$	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 Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Bond Fund	X		Debt Relocation	$1,431.95	3/1/2005	$ 366,253	$ 281,884	9/1/2011	0.0850	$ 16,712	1
2	Illinois Finance Authority		X	Renovation Projects		6/30/2007	586,567	571,183	6/30/2031	0.0567	31,545	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$1,431.95		$ 952,820	$ 853,067			$ 48,257	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 952,820	$ 853,067			$ 48,257	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 Wabash Christian Retirement Center **#** 20610 **Report Period Beginning:** 7/1/2010 **Ending:** 6/30/2011

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(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:			
	2006		8
	2007		9
	2008		10
	2009		11
	2010		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Wabash Christian Retirement Center COUNTY White

FACILITY IDPH LICENSE NUMBER 20610

CONTACT PERSON REGARDING THIS REPORT Susan McGhee

TELEPHONE 217-732-5175 FAX #: 217-732-8686

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

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	This workpaper is not applicable		$	$
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 X NO

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

C. **Tax Bills**

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,480 B. General Construction Type: Exterior Masonry Frame Wood & Steel Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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).

Duplex Buildings

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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	Facility	60,480	1974	$ 56,683	1
2	Home Office Allocation			6,439	2
3	TOTALS	60,480		$ 63,122	3

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	80		1974	1958	$ 1,040,410	$ 37,158	40	$ 37,158	$	$ 1,003,253	4
5	78		1976	1976	724,843	18,121	40	18,121		642,444	5
6											6
7	Home Office Allocation				66,570	4,296		4,296		152,890	7
8											8
	Improvement Type**										
9	1975 Fixed Assets			1975	10,000		Various			10,000	9
10	1978 Fixed Assets			1978	13,972	399	Various	399		13,207	10
11	1981 Fixed Assets			1981	10,331		Various			10,331	11
12	1982 Fixed Assets			1982	46,847		Various			46,847	12
13	1985 Fixed Assets			1985	35,240	699	Various	699		32,560	13
14	1987 Fixed Assets			1987	2,447		Various			2,447	14
15	1989 Fixed Assets			1989	1,341		Various			1,341	15
16	1990 Fixed Assets			1990	2,947		Various			2,947	16
17	1991 Fixed Assets			1991	3,839		Various			3,839	17
18	1992 Fixed Assets			1992	23,667	1,100	Various	1,100		22,780	18
19	1993 Fixed Assets			1993	2,395		Various			2,395	19
20	1994 Fixed Assets			1994	35,411	1,343	Various	1,343		31,496	20
21	1995 Fixed Assets			1995	86,447	2,750	Various	2,750		45,877	21
22	1997 Fixed Assets			1997	15,171		Various			14,771	22
23	1998 Fixed Assets			1998	9,195		Various			9,195	23
24	1999 Fixed Assets			1999	13,980		Various			13,980	24
25	2000 Fixed Assets			2000	278,706	7,554	Various	7,554		104,525	25
26	2001 Fixed Assets			2001	30,594	1,909	Various	1,909		21,005	26
27	2002 Fixed Assets			2002	21,468	1,653	Various	1,653		14,940	27
28	2003 Fixed Assets			2003	215,890	17,370	Various	17,370		143,541	28
29	2004 Fixed Assets			2004	249,324	18,580	Various	18,580		124,205	29
30	2005 Fixed Assets			2005	132,393	7,642	Various	7,642		75,587	30
31	2006 Fixed Assets			2006	260,821	20,149	Various	20,149		109,749	31
32	2007 Fixed Assets			2007	116,303	15,895	Various	15,895		61,220	32
33	Drywall repair-wg5 & 14 res.			2008	750.00	75.00	10	75.00		263	33
34	Wing 2,4,5 remodeling project			2008	35355.06	3535.00	10	3535.00		18,977	34
35	Replacement windows			2008	14917.00	1,492	10	1,492		4,351	35
36	Install jacks & cable - Reclaim Unit			2008	2677.05	267	10	267		780	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 Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Therapy Gym	2008	$ 82,950	$ 8,295	10	$ 8,295	$	$ 35,704	37
38	Land Improvements - Therapy Gym	2008	6,010	601	10	601		1,553	38
39	egress lighting	2009	1,238	124	10	124		279	39
40	Light Fixtures	2009	553	55	10	55		124	40
41	Door coding locks	2009	6,745	675	10	675		1,406	41
42	New Windows Wing 7	2009	10,397	1,040	10	1,040		1,993	42
43	Seal coat & Striping for Parking Lot	2009	4,714	471	10	471		864	43
44	Sprinkler System	2009	22,000	2,200	10	2,200		3,850	44
45	New Carpet & Tile for East Lobby	2009	1,178	118	10	118		196	45
46	Chapel Roof	2009	1,505	151	10	151		251	46
47	Roof	2009	144,092	14,409	10	14,409		22,815	47
48	New screens for gutters	2010	2,700	270	10	270		405	48
49	Sprinkler System	2010	112,380	11,238	10	11,238		16,857	49
50	New Roof - SNF	2010	163,717	8,186	20	8,186		9,550	50
51	New Gutters & Downspouts	2010	720	72	10	72		78	51
52	Tile/grout, Drain, Cabinets, Flooring, Paint, Rail, Doors, Build New Wall	2010	23,441	2,344	10	2,344		2,344	52
53	Limited Asbestos Inspection, Collection, Analysis of Samples	2010	1,725	173	10	173		173	53
54	Replace Concrete Floors	2010	2,500	250	10	250		250	54
55	Flourescent 2 Bulb Cloud-1	2010	110	11	10	11		11	55
56	Ceiling Cloud 2 Bulb Light-9	2010	990	99	10	99		99	56
57	Resin Fan	2010	172	17	10	17		17	57
58	Exhaust Grille	2010	114	11	10	11		11	58
59	Flex Duct	2010	29	3	10	3		3	59
60	A/C Parts	2010	187	19	10	19		19	60
61	Floor Removal	2010	3,442	344	10	344		344	61
62	Medicine Cabinet	2010	104	10	10	10		10	62
63	Floor Ceramic Tile	2010	1,909	191	10	191		191	63
64	Plumbing and Drywall	2010	18,024	1,802	10	1,802		1,802	64
65	Tear Out and Build Walls	2010	4,000	400	10	400		400	65
66	Duct Tape, PVC Wall Box, Voltage Tester	2010	47	5	10	5		5	66
67	Electric Wire, Switch Box, Emt Conduit	2010	124	12	10	12		12	67
68	Rebar, SPF-STD/BTR	2010	9	1	10	1		1	68
69	Single Pole Switch	2010	22	2	10	2		2	69
70	**TOTAL (lines 4 thru 69)**		**$ 4,122,100**	**$ 215,586**		**$ 215,586**	**$**	**$ 2,843,362**	70

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	**Totals from Page 12A, Carried Forward**		$ 4,122,100	$ 215,586		$ 215,586	$	$ 2,843,362	1
2	Visqueen	2010	43	4	10	4		4	2
3	Bolt, Screw	2010	6	1	10	1		1	3
4	Cable Tie	2010	26	3	10	3		3	4
5	Cable Tie, Pipe, Elbow	2010	112	11	10	11		11	5
6	Tear Out and Build Walls, Stain & Clear Coat 6 Doors	2010	7,200	720	10	720		720	6
7	Tear Off Tile, Cut Off Doors	2010	1,060	106	10	106		106	7
8	Drywall Finishing	2010	680	68	10	68		68	8
9	Grout Sealer, Marble Thresold	2010	212	21	10	21		21	9
10	Conduit & Wire	2010	189	19	10	19		19	10
11	Wire Screws, & Wingnut	2010	132	13	10	13		13	11
12	Hinged Folding Rails	2010	606	61	10	61		61	12
13	Tile/Grout - 2 Bathrooms	2010	600	60	10	60		60	13
14	Cut Back Shelves	2010	2,285	229	10	229		229	14
15	Plane Doors	2010	2,160	216	10	216		216	15
16	Fireproof Attic Doors	2010	2,300	230	10	230		230	16
17	Locks/Doors Handles	2010	2,040	204	10	204		204	17
18	Planer	2010	264	26	10	26		26	18
19	Sprinkler/Fire Hatches	2010	4,215	422	10	422		422	19
20	Double Doors w/90 Min Fire Protection and Replace 2 Room Doors w/	2010	6,250	625	10	625		625	20
21	Slide Panel Sign	2010	75	8	10	8		8	21
22	Replace Air Compressor	2010	2,979	298	10	298		298	22
23	Beauty Shop Exit Door	2010	7,859	589	10	589		589	23
24	Oak Trim	2010	100	8	10	8		8	24
25	Wire	2010	399	30	10	30		30	25
26	Paint	2010	211	16	10	16		16	26
27	Table and 4 Chairs	2010	2,000	150	10	150		150	27
28	Wire	2010	65	5	10	5		5	28
29	Valve & Flex SS Connector	2010	94	7	10	7		7	29
30	Light & Sink	2010	199	15	10	15		15	30
31	Wallpaper	2010	420	32	10	32		32	31
32	Take Up Floor By Door and Replace, Vinyl Base, Morter	2010	329	25	10	25		25	32
33	Wire	2010	41	3	10	3		3	33
34	**TOTAL (lines 1 thru 33)**		$ 4,167,250	$ 219,808		$ 219,808	$	$ 2,847,584	34

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	**Totals from Page 12B, Carried Forward**		$ 4,167,250	$ 219,808		$ 219,808	$	$ 2,847,584	1
2	Repair Hole in Ceiling and Walls	2010	278	21	10	21		21	2
3	Plumbing Supplies	2010	111	8	10	8		8	3
4	Outlet, Universal Trap	2010	24	2	10	2		2	4
5	Sizing Adhesive	2010	111	8	10	8		8	5
6	Parking Lot	2010	34,607	2,596	10	2,596		2,596	6
7	Dining Room - Fire Doors	2010	4,900	327	10	327		327	7
8	Medical Records Storage Shed	2010	7,860	524	10	524		524	8
9	BTU Furnace	2010	563	33	10	33		33	9
10	Wing 3 - Lighting	2010	375	22	10	22		22	10
11	Tile & Grout	2011	350	18	10	18		18	11
12	Repair Walls	2011	43	2	10	2		2	12
13	Tear Out and Build Walls, Finish Doors	2011	2,500	125	10	125		125	13
14	Plumbing, Heat Register, Floor Drain, Faucet	2011	2,565	128	10	128		128	14
15	Drywall	2011	400	20	10	20		20	15
16	Tile & Grout	2011	380	19	10	19		19	16
17	Repair Walls	2011	43	2	10	2		2	17
18	Tear Out and Build Walls, Finish Doors	2011	2,625	131	10	131		131	18
19	Install Shower Stall, Faucets, Comodes, & Seats	2011	5,150	258	10	258		258	19
20	Drywall	2011	400	20	10	20		20	20
21	Tile & Grout	2011	380	19	10	19		19	21
22	Repair Walls	2011	43	2	10	2		2	22
23	Tear Out and Build Walls, Finish Doors	2011	2,625	131	10	131		131	23
24	Install Shower Stall, Faucets, Comodes, & Seats	2011	5,150	258	10	258		258	24
25	Drywall	2011	400	20	10	20		20	25
26	Repair Insulation Holes	2011	50	3	10	3		3	26
27	Wing 3 - Refurb	2011	1,751	88	10	88		88	27
28	PTAC Units	2011	7,046	294	10	294		294	28
29	Delta Lavatory Faucets - Wide	2011	4,084	170	10	170		170	29
30	Delta Lavatory Faucets - Regular	2011	1,227	51	10	51		51	30
31	Wing 3 - Asbestos Removal	2011	12,348	515	10	515		515	31
32	Wing 3 - Fixtures	2011	426	18	10	18		18	32
33	Bathroom Flooring	2011	739	25	10	25		25	33
34	**TOTAL (lines 1 thru 33)**		$ 4,266,805	$ 225,662		$ 225,662	$	$ 2,853,439	34

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 4,266,805	$ 225,662		$ 225,662	$	$ 2,853,439	1
2	Wing 3 - Flooring	2011	14,485	483	10	483		483	2
3	Public Bathrooms - Wallpaper	2011	159	4	10	4		4	3
4	Wing 2 - HVACs	2011	5,062	42	10	42		42	4
5	Wing 9 - HVACs	2011	2,247	19	10	19		19	5
6	Garden Homes Landscaping	2011	2,129	18	10	18		18	6
7	Garden Homes Sidewalk	2011	1,049	9	10	9		9	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,291,934	$ 226,237		$ 226,237	$	$ 2,854,013	34

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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	$ 700,706	$ 90,102	$ 90,102	$		$ 355,620	71
72	Current Year Purchases	56,248	4,873	4,873		Various	4,873	72
73	Fully Depreciated Assets	261,158	1,474	1,474		Various	261,158	73
74	Home Office Allocation	315,615	20,367	20,367			35,020	74
75	TOTALS	$ 1,333,727	$ 116,816	$ 116,816	$		$ 656,671	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	See Attachment			$ 122,215	$ 9,727	$ 9,727	$		$ 74,471	76
77										77
78										78
79	Home Office Allocation			38,957	2,514	2,514			16,314	79
80	TOTALS			$ 161,172	$ 12,241	$ 12,241	$		$ 90,785	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)	$ 5,849,955	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 355,294	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 355,294	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)	$ 3,601,469	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	Duplex	$ 558,170	$ 6,321	$ 360,675	86
87	Land	9,227			87
88					88
89					89
90					90
91	TOTALS	$ 567,397	$ 6,321	$ 360,675	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	$ 61,544	92
93			93
94			94
95		$ 61,544	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.

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

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

	Fiscal Year Ending	Annual Rent
12.	/2012	$
13.	/2013	$
14.	/2014	$

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 28,192 Description: See Attachment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* 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 Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

Wabash Christian Retirement Center has never applied to be an approved training center.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(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.

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A-3	hrs	$	10,903	$ 378,163	$	10,903	$ 378,163	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		3,612	176,659		3,612	176,659	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-3	hrs		16,498	603,697		16,498	603,697	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			$	31,013	$ 1,158,519	$	31,013	$ 1,158,519	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.

STATE OF ILLINOIS

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 6/30/2011 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 3,251,966	$	1
2	Cash-Patient Deposits	23,674		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 32,405)	792,153		3
4	Supply Inventory (priced at)	18,639		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,547		6
7	Other Prepaid Expenses	12,983		7
8	Accounts Receivable (owners or related parties)	123,396		8
9	Other(specify): Accrued Interest Receivable	169,869		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,395,227	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	1,452,900		11
12	Long-Term Investments	412,754		12
13	Land	65,910		13
14	Buildings, at Historical Cost	4,818,415		14
15	Leasehold Improvements, at Historical Cost	225,387		15
16	Equipment, at Historical Cost	1,158,186		16
17	Accumulated Depreciation (book methods)	(3,804,053)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	700,896		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in Progress	4,750		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,035,145	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,430,372	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 300,447	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,274		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	339,642		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	11,144		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37	Other Accrued Expenses	154,160		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 829,667	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	853,067		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Entrance Fees	90,508		43
44	Due Life Right Residents	41,883		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 985,458	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,815,125	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 7,615,247	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,430,372	$	48

*(See instructions.)

Facility Name & ID Number Wabash Christian Retirement Center # 20610 **Report Period Beginning:** 7/1/2010 **Ending:** 6/30/2011

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,928,034	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,928,034	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	687,213	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)**	$ 687,213	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)**	$ 7,615,247	24 *

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,732,334	1
2	Discounts and Allowances for all Levels	(1,603,023)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,129,311	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,988,836	6
7	Oxygen	56,405	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 4,045,241	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	11,862	13
14	Non-Patient Meals	3,386	14
15	Telephone, Television and Radio	2,060	15
16	Rental of Facility Space		16
17	Sale of Drugs	542,450	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	34,041	19
20	Radiology and X-Ray	24,064	20
21	Other Medical Services	127,482	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 745,345	23
	D. Non-Operating Revenue		
24	Contributions	131,891	24
25	Interest and Other Investment Income***	171,434	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 303,325	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Apt./Congregate	75,810	28
28a	Miscellaneous	81,582	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 157,392	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,380,614	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,308,471	31
32	Health Care	4,392,903	32
33	General Administration	1,994,059	33
	B. Capital Expense		
34	Ownership	433,657	34
	C. Ancillary Expense		
35	Special Cost Centers	564,311	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,693,401	40
41	**Income before Income Taxes (line 30 minus line 40)****	687,213	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 687,213	43

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

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

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

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

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,745	2,000	$ 84,616	$ 42.31	1
2	Assistant Director of Nursing	1,609	1,936	54,863	28.34	2
3	Registered Nurses	17,924	19,463	406,814	20.90	3
4	Licensed Practical Nurses	35,518	38,848	611,055	15.73	4
5	CNAs & Orderlies	110,858	120,291	1,391,153	11.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,270	1,651	31,250	18.93	9
10	Activity Assistants	10,196	10,785	102,089	9.47	10
11	Social Service Workers	9,916	10,777	147,154	13.65	11
12	Dietician					12
13	Food Service Supervisor	1,847	2,000	31,392	15.70	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,772	28,721	271,837	9.46	15
16	Dishwashers					16
17	Maintenance Workers	5,412	6,052	119,725	19.78	17
18	Housekeepers	16,185	17,228	158,794	9.22	18
19	Laundry	9,693	10,500	98,030	9.34	19
20	Administrator	1,830	2,000	115,142	57.57	20
21	Assistant Administrator					21
22	Other Administrative	1,975	2,106	31,118	14.78	22
23	Office Manager	1,862	2,000	47,117	23.56	23
24	Clerical	4,404	4,615	55,058	11.93	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,004	4,392	62,256	14.17	31
32	Other Health C: MDS Coordinator	3,806	4,189	82,100	19.60	32
33	Other(specify) Marketing, Beauti	3,558	4,000	87,307	21.83	33
34	TOTAL (lines 1 - 33)	270,384	293,554	$ 3,988,870 *	$ 13.59	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	215	$ 10,570	3.1.3	35
36	Medical Director	72	7,200	3.9.3	36
37	Medical Records Consultant	32	2,077	3.10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	180	4,328	3.10.3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	80	5,222	3.12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	579	$ 29,397		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sandra Bryant	Administrator	0	$ 115,142
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 115,142

B. Administrative - Other

Description	Amount
Management Fees	$ 530,334
TOTAL (agree to Schedule V, line 17, col. 3)	$ 530,334
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
My Innerview	Professional Services	$ 1,678
Davis & Campbell	Legal	1,364
Armstrong Teasdale	Legal	69
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 3,111

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 87,660
Unemployment Compensation Insurance	1,381
FICA Taxes	284,326
Employee Health Insurance	414,504
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Expense	20,905
Employee Physical	4,340
Employee Uniforms	5,458
457 Plan Expense	11,250
Home Office Alloction	36,552
TOTAL (agree to Schedule V, line 22, col.8)	$ 866,376

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	4,558
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
License	2,766
Dues	8,324
Subscriptions	1,064
Other	504
Home Office Allocation	5,866
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 23,082

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	9,859
Seminar Expense	4,248
Home Office Allocation	11,715
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 25,822

**See instructions.

Facility Name & ID Number Wabash Christian Retirement Center # 20610 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	This workpaper is not applicable.		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Wabash Christian Retirement Center # 20610 **Report Period Beginning:** 7/1/2010 **Ending:** 6/30/2011

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **LSN & AAHSA, $7,629.32**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **34,619** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **86,505**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **3,386**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **25,739**
c. What percent of all travel expense relates to transportation of nurses and patients? **none**
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **LarsonAllen LLP**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.