		FOR BHF USE			

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

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: 0012328

Facility Name: Apostolic Chr Home of Eureka

Address: 610 Cruger (Number) Eureka (City) 61530 (Zip Code)

County: Woodford

Telephone Number: (309) 467-2311 Fax # (309) 467-2584

HFS ID Number:

Date of Initial License for Current Owners: 1966

Type of Ownership:

- [x] VOLUNTARY,NON-PROFIT
  - [x] Charitable Corp.
  - [ ] Trust
- IRS Exemption Code 501c(3)
- [ ] PROPRIETARY
  - [ ] Individual
  - [ ] Partnership
  - [ ] Corporation
  - [ ] "Sub-S" Corp.
  - [ ] Limited Liability Co.
  - [ ] Trust
  - [ ] Other
- [ ] GOVERNMENTAL
  - [ ] State
  - [ ] County
  - [ ] Other

In the event there are further questions about this report, please contact:
Name: Thomas A. Hoffman Telephone Number: (309) 467-2311
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 01/01/2014 to 12/31/2014 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)	Thomas A. Hoffman
	(Title)	Administrator
Paid Preparer	(Signed)	(Date)
	(Print Name and Title)	
	(Firm Name & Address)	
	(Telephone)	( ) Fax # ( )

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 Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 1/31/2014

	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	91	Skilled (SNF)	100	36,230	1
2		Skilled Pediatric (SNF/PED)			2
3	11	Intermediate (ICF)		330	3
4		Intermediate/DD			4
5	10	Sheltered Care (SC)	9	3,315	5
6		ICF/DD 16 or Less			6
7	112	TOTALS	109	39,875	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	5,718	27,334	1,005	34,057	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		2,497		2,497	12
13	DD 16 OR LESS					13
14	TOTALS	5,718	29,831	1,005	36,554	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.67%

D. How many bed-hold days during this year were paid by the Department? ________ (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)
Apartment, Duplex, Condominium

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 1966

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date 1966 NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 100 and days of care provided 1,005

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number: Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	399,731	20,499	26,482	446,712		446,712		446,712			1
2	Food Purchase		287,039		287,039		287,039	(16,903)	270,136			2
3	Housekeeping	120,586	29,982	1,885	152,453		152,453	(4,570)	147,883			3
4	Laundry	130,028	11,997	3,014	145,039		145,039		145,039			4
5	Heat and Other Utilities			212,761	212,761		212,761	(38,219)	174,542			5
6	Maintenance	167,785	14,616	85,851	268,252		268,252	(42,471)	225,781			6
7	Other (specify):*											7
8	TOTAL General Services	818,130	364,133	329,993	1,512,256		1,512,256	(102,163)	1,410,093			8
	B. Health Care and Programs											
9	Medical Director			4,800	4,800		4,800		4,800			9
10	Nursing and Medical Records	3,282,976	41,103	48,455	3,372,534	33,452	3,405,986		3,405,986			10
10a	Therapy	63,695	1,205	152,474	217,374		217,374	2,230	219,604			10a
11	Activities	231,327	5,019	5,859	242,205		242,205	(1,254)	240,951			11
12	Social Services	71,378	154	1,000	72,532		72,532		72,532			12
13	CNA Training					13,885	13,885		13,885			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,649,376	47,481	212,588	3,909,445	47,337	3,956,782	976	3,957,758			16
	C. General Administration											
17	Administrative	210,591			210,591		210,591	(25,224)	185,367			17
18	Directors Fees											18
19	Professional Services			66,889	66,889		66,889		66,889			19
20	Dues, Fees, Subscriptions & Promotions			35,882	35,882	245	36,127	(11,876)	24,251			20
21	Clerical & General Office Expenses	142,118	6,428	64,959	213,505	2,150	215,655	(17,375)	198,280			21
22	Employee Benefits & Payroll Taxes			1,105,573	1,105,573	(1,391)	1,104,182	(14,674)	1,089,508			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,964	5,964	(1,004)	4,960		4,960			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			98,437	98,437		98,437	(16,408)	82,029			26
27	Other (specify):*											27
28	TOTAL General Administration	352,709	6,428	1,377,704	1,736,841		1,736,841	(85,557)	1,651,284			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,820,215	418,042	1,920,285	7,158,542	47,337	7,205,879	(186,744)	7,019,135			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 Apostolic Christian Home of Eureka #0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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			491,283	491,283		491,283	(75,130)	416,153			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			23,606	23,606		23,606	(23,606)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			514,889	514,889		514,889	(98,736)	416,153			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		107,607	4,754	112,361	(47,337)	65,024		65,024			39
40	Barber and Beauty Shops			26,618	26,618		26,618		26,618			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			250,913	250,913		250,913		250,913			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		107,607	282,285	389,892	(47,337)	342,555		342,555			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,820,215	525,649	2,717,459	8,063,323		8,063,323	(285,480)	7,777,843			45

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	(16,903)	2.2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	3,236	30.3		9
10	Interest and Other Investment Income		32.3		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				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees		13		27
28	Yellow Page Advertising	(590)	20.3		28
29	Other-Attach Schedule	(271,223)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	$ (285,480)		$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	$		36
37	TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))	$ (285,480)		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.		x	$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			$		47

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

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 [x] 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			$			$	$	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: Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

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

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 [x]

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						$	$		$	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

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					-							6
7					-						-	7
8					-							8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	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 Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 2013 report.	$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$		2
3. Under or (over) accrual (line 2 minus line 1).	$		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (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:

Year	Amount	Line
2009		8
2010		9
2011		10
2012		11
2013		12

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13	FROM R. E. TAX STATEMENT FOR 2013	$		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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2013 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2013 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2013.

Please complete the Real Estate Tax Statement below and include it in the 2014 cost report along with a copy of your 2013 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Apostolic Christian Home of Eureka COUNTY Woodford

FACILITY IDPH LICENSE NUMBER 0012328

CONTACT PERSON REGARDING THIS REPORT Thomas A. Hoffman

TELEPHONE (309) 467-2311 FAX #: (309) 467-2584

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,865 B. General Construction Type: Exterior Brick Frame Protected Ord. & Fire Resistance Number of Stories Two

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. [ ] (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 [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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Home	63,500	1963	$ 58,945	1
2					2
3	TOTALS	63,500		$ 58,945	3

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	62		1966	1966	$ 488,404	$	40	$	$	$ 488,404	4
5	38		1975	1975	605,234	15,091	40	15,131	40	583,641	5
6	11		1994	1994	1,522,126	38,053	39	39,029	976	794,267	6
7	4		1994	1994	226,582	5,952	39	5,810	(142)	116,290	7
8				1989	3,512		20			3,512	8
	Improvement Type**										
9	1967 - 1990			1967	245,825		40			245,825	9
10	Cubicle Curtain Track			1991	850		20			850	10
11	Carpeting/Woodwork			1991	795		20			795	11
12	Key Pads/Door System			1991	2,670		20			2,670	12
13	Thermo Mixing Valves			1991	3,310		20			3,310	13
14	Air Conditioning Unit			1991	3,012		10			3,012	14
15	Wall Air Conditioning Unit			1991	910		10			910	15
16	Patio			1991	2,150		20			2,150	16
17	Asphalt Parking			1992	8,938		20			8,938	17
18	Trees & Shrubs			1992	403		20			403	18
19	Radiator Covers			1992	5,500		20			5,500	19
20	Plumbing Upgrade			1992	2,348		20			2,348	20
21	Shed			1992	2,000		20			2,000	21
22	Alarm System			1992	4,520		20			4,520	22
23	Lock Sets			1992	1,207		20			1,207	23
24	Water Heater			1992	10,252		10			10,252	24
25	Air Conditioner			1992	886		10			886	25
26	Air Conditioner			1992	926		10			926	26
27	Air Conditioner			1992	858		10			858	27
28	Drapes and Rods			1992	1,057		10			1,057	28
29	Fireplace Glass			1992	587		10			587	29
30	Air Conditioner			1993	1,303		10			1,303	30
31	Fountain Lights			1993	1,179		10			1,179	31
32	Exterior Lighting			1993	850	5	20		(5)	850	32
33	Hallway Remodeling			1993	2,383	45	20		(45)	2,383	33
34	Kitchen Flooring			1993	2,441		20			2,441	34
35	Office Addition			1994	57,234	1,431	39	1,468	37	30,341	35
36	Roof			1994	17,577	769	20	657	(112)	17,577	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 Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	Interior Hallway	1994	$ 7,134	$	10	$	$	$ 7,134	37
38	Phone System	1994	13,120		10			13,120	38
39	Air Conditioner	1995	1,158		10			1,158	39
40	Drapes	1995	529		10			529	40
41	Remodel	1995	5,366		5			5,366	41
42	Improvements	1995	3,293		10			3,293	42
43	Roof & Insulation	1995	21,002	1,050	20	1,050		20,479	43
44	Building Improvements	1995	7,787		10			7,787	44
45	Life Safety Code	1995	21,125	1,056	20	1,056		20,110	45
46	Air Conditioner	1996	485		10			485	46
47	Phone System-Social Service	1996	1,201		10			1,201	47
48	Air Conditioner	1996	2,886		10			2,886	48
49	Water Softner	1996	3,442		10			3,442	49
50	Social Service Office Remodel	1996	2,750	207	20		(207)	2,750	50
51	Life Safety Code	1996	8,113	336	20	406	70	7,323	51
52	Life Safety Door	1996	5,061	253	20	253		4,756	52
53	Front Room Wallpaper	1996	1,008		10			1,008	53
54	Ventilation & A/C System	1996	5,990		10			5,990	54
55	Front Room Carpet	1996	2,432		20	122	122	2,267	55
56	Guttering System	1996	3,355	168	20	168		3,115	56
57	Air Conditioning	1996	9,314	466	20	466		8,642	57
58	Air Conditioning	1996	1,008	50	20	50		919	58
59	Cabinetry in Tub Room	1996	2,945		10			2,945	59
60	Air Conditioning & Ventilation System	1996	8,942	447	20	447		8,177	60
61	Speaker System	1996	3,798		10			3,798	61
62	Life Safety Ventilation System	1996	798	40	20	40		728	62
63	Six Air Conditioners	1997	2,882		10			2,882	63
64	Water Heater	1997	5,871		10			5,871	64
65	Wall Fountain	1997	653		10			653	65
66	Draperys	1997	2,839		10			2,839	66
67	Smoke Detectors	1997	3,103		10			3,103	67
68	Carpeting	1997	3,525	176	20	176		3,021	68
69	Hall Remodeling	1997	16,641	832	20	832		14,283	69
70	TOTAL (lines 4 thru 69)		$ 3,407,385	$ 66,427		$ 67,161	$ 734	$ 2,513,252	70

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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		$ 3,407,385	$ 66,427		$ 67,161	$ 734	$ 2,513,252	1
2	1998 - 1999	1998	25,289		10			25,289	2
3	Seven Air Conditioners	2000	3,626		10			3,626	3
4	Air Conditioner	2000	1,508		10			1,508	4
5	Generator & Building	2000	303,007	7,579	40	7,575	(4)	113,042	5
6	Wall Carpet	2000	3,630		10			3,630	6
7	Carpeting	2000	21,956		10			21,956	7
8	Courtyard Improvements	2000	5,312		10			5,312	8
9	Courtyard improvements	1999	11,738		10			11,738	9
10	Air conditioner	2001	632		10			632	10
11	Lighting	2001	2,233		5			2,233	11
12	Attached wash stations	2001	849		10			849	12
13	Hot water heater	2001	939		5			939	13
14	Counter top	2001	550		10			550	14
15	Air conditioner	2001	9,725	486	20	486		6,520	15
16	Installation of sinks	2001	1,050		10			1,050	16
17	New dumpster door	2002	928	46	20	46		587	17
18	Flooring for 2002 addition and remodel	2002	85,333	4,267	20	4,267		51,204	18
19	2002 addition and remodel	2002	2,247,842	56,196	40	56,196		674,352	19
20	Room designation	2002	627		10			627	20
21	Water heater	2002	4,147		10			4,147	21
22	Drapes and blinds for dining, activity, therapy	2002	15,437		10			15,437	22
23	Courtyard sprinkler system	2002	8,800		10			8,800	23
24	Gravel driveway	2002	634		5			634	24
25	Landscaping for 2002 addition	2002	198,700	9,935	20	9,935		119,220	25
26	Sprinkler system for 2002 addition	2002	9,600		10			9,600	26
27	Surveillance camera	2003	1,750		5			1,750	27
28	Water heater	2003	4,965		10			4,965	28
29	Signage	2003	895		10			895	29
30	Valances	2003	662		10			662	30
31	Electrical work addition	2003	8,185	205	40	205		2,427	31
32	Addition painting	2003	5,289	132	40	132		1,552	32
33	Remodel breakroom	2003	3,085	154	20	154		1,810	33
34	TOTAL (lines 1 thru 33)		$ 6,396,308	$ 145,427		$ 146,157	$ 730	$ 3,610,795	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	
1	Totals from Page 12B, Carried Forward		$ 6,396,308	$ 145,427		$ 146,157	$ 730	$ 3,610,795	1
2	Thermostats in addition	2003	560		10			560	2
3	Steel Doors	2003	1,095	55	20	55		628	3
4	Oxygen room exhaust fan	2003	2,062	52	40	52		589	4
5	Storm sewer work	2003	3,500		10			3,500	5
6	Door alert system	2004	1,342	67	10	13	(54)	1,342	6
7	Hot water heater	2004	2,977		10	270	270	2,977	7
8	Smoke detectors, roller latches, fire window	2004	8,913	351	13	686	335	7,489	8
9	Life safety, wall repair, carpeting	2004	9,202	461	15	613	152	6,644	9
10	Handrails	2004	1,472	74	10	38	(36)	1,472	10
11	Roofing	2004	6,500	325	20	325		3,441	11
12	Remodel tubroom, room 121 & 123, hallways	2004	47,702	2,385	20	2,385		25,052	12
13	Carpeting room 255-257, office renovations	2004	13,647	153	20	682	529	6,878	13
14	Carpeting rm 251-254 & 258-259, heating & panic door	2004	8,348	307	17	491	184	4,910	14
15	Water softner for kitchen	2005	3,708	371	10	371		3,588	15
16	Cabinet for dining	2005	719	72	10	72		684	16
17	ADON office remodel	2005	1,841	92	20	92		905	17
18	Living room remodel	2005	1,615		20	81	81	797	18
19	Door for laundry room	2005	536	27	20	27		263	19
20	Water lines for water softner	2005	780	39	20	39		374	20
21	Central air conditioning unit	2005	4,902	245	20	245		2,329	21
22	Remodel tub rooms	2005	47,940	2,397	20	2,397		22,578	22
23	Kitchen hood and light fixtures	2005	9,076	454	20	454		4,238	23
24	Replace floor in walk-in cooler	2005	2,160	108	20	108		999	24
25	Doors for east hall room	2005	1,280	64	20	64		581	25
26	Wall carpet and corner guards	2005	2,278	176	15	152	(24)	1,381	26
27	Water Heater	2006	3,566	357	10	357		2,856	27
28	Hot water delivery system	2006	2,142	214	10	214		1,892	28
29	Carpeting	2006	969	97	10	97		849	29
30	Storage area	2006	1,228	123	10	123		1,077	30
31	Plumbing & electrical for diswasher	2006	1,089	109	10	109		908	31
32	Soffit work	2006	4,268	427	10	427		3,487	32
33	Floor & wall tiling	2006	13,669	683	20	683		5,578	33
34	TOTAL (lines 1 thru 33)		$ 6,607,394	$ 155,712		$ 157,879	$ 2,167	$ 3,731,641	34

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

STATE OF ILLINOIS

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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		$ 6,607,394	$ 155,712		$ 157,879	$ 2,167	$ 3,731,641	1
2	West entrance automatic door	2006	1,736	174	10	174		1,421	2
3	Sheltered care and tub room renovations	2006	16,029	801	20	801		6,476	3
4	Sealcoat front parking area	2006	420		5			420	4
5	Garbage Disposal	2007	942		5			942	5
6	Cabinets	2007	679	68	10	68		487	6
7	Draperies	2007	946	95	10	95		673	7
8	Automatic door	2007	4,979		10	498	498	3,942	8
9	Drywall in stairwell	2007	1,973	99	20	99		776	9
10	Sprinkler system	2007	802	40	20	40		314	10
11	Fireproofing of stairwell	2007	1,951	98	20	98		751	11
12	Carpeting & cabinets rm 200	2007	2,172	217	10	217		1,646	12
13	Fire panel	2007	2,311	231	10	231		1,694	13
14	Flooring rooms 134, 135, 136	2007	5,628	563	10	563		4,083	14
15	Flooring in quad	2007	52,194	2,610	20	2,610		18,706	15
16	Front entrance hallway renovations	2007	2,374	237	10	237		1,699	16
17	Exterior quad soffit replacement	2007	10,400	520	20	520		3,727	17
18	Smoke detectors	2007	569	57	10	57		399	18
19	Flooring	2007	2,910	291	10	291		2,037	19
20	Sprinkler system	2007	10,644	533	20	532	(1)	3,724	20
21	Fire grid ceiling	2008	1,725	86	20	86		595	21
22	Cabinetry in laundry	2008	561	56	10	56		387	22
23	Sprinkler system	2008	19,429	971	20	971		6,718	23
24	Air conditioning system	2008	2,300	115	20	115		719	24
25	Wood flooring install	2008	9,647	965	10	965		5,790	25
26	Doors for stairwell	2008	2,472	247	10	247		1,482	26
27	Wyse terminals	2008	2,546		5			2,546	27
28	Phone system install	2008	26,715	2,672	10	2,672		18,272	28
29	Draperies	2008	1,568	157	10	157		1,060	29
30	Tub for upstairs w.s. room	2009		1,524	10		(1,524)		30
31	Sprinklers, fire damper updates w/caulking	2009	13,436	1,232	12	1,120	(112)	6,539	31
32	Flooring rms 109,110,111,112	2009	5,800	580	10	580		3,337	32
33	Auto doors, elevator & phone, walls, floors east rms.	2009	267,524	13,608	20	13,376	(232)	74,722	33
34	TOTAL (lines 1 thru 33)		$ 7,080,776	$ 184,559		$ 185,355	$ 796	$ 3,907,725	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 12D, Carried Forward		$ 7,080,776	$ 184,559		$ 185,355	$ 796	$ 3,907,725	1
2	Water heater	2009	6,216	622	10	622		3,318	2
3	Tile & plumbing for tub rm, flooring rms. 257, 102, 101,224.	2009	15,716	1,572	10	1,572		8,256	3
4	Cabinets kitchen, water line n. hall & wing	2009	4,711	326	16	294	(32)	1,544	4
5	Flooring rm 253	2009		185	10		(185)		5
6	Exit lighting	2009		230	10		(230)		6
7	Tub for upstairs east south room	2010		1,795	10		(1,795)		7
8	Overhead & auto doors lawnshop & upeast entrance	2010	5,345	535	10	535		2,409	8
9	Blinds, flooring, walls for 214-220, utility, nurse station	2010	482,556	25,532	20	24,128	(1,404)	108,675	9
10	Flooring & wall tiles for upeastsouth hall spa rm	2010	7,140	714	10	714		3,216	10
11	Flooring, walls, ceiling upeast library	2010	5,632	563	10	563		2,440	11
12	Flooring, walls, ceiling for 101-108	2010	42,719	4,272	10	4,272		18,516	12
13	A/C for main kitchen	2010	4,250	213	20	213		906	13
14	Vinyl flooring for 240	2010		233	10		(233)		14
15	Gutter coverings south & north sides	2010	3,475	231	15	232	1	986	15
16	Water heaters	2010	8,157	816	10	816		3,333	16
17	Flooring for downstairs E & W + nurse station	2011	42,244	2,112	20	2,112		8,269	17
18	Repair boiler & zone valves 214 - 220	2011	4,461	446	10	446		1,746	18
19	Vinyl flooring for 245 & 249	2011	4,494	449	10	449		1,497	19
20	Bus garage and mezzanine	2011	112,089	3,963	30	3,736	(227)	11,832	20
21	Water heater for kitchen	2011	5,769	577	10	577		1,731	21
22	Walnut street directional signage	2011		205	5		(205)		22
23	Fire alarm kit/lndr, DW wall, chr rail, window trim, security cam lvg rm	2012	13,097	1,539	5	2,619	1,080	5,676	23
24	Flooring:120,125,122,126,239,124,Breakroom,Entrance,Kitchen	2012	46,149	4,616	10	4,615	(1)	10,773	24
25	Front entrance wall, window, door, ceiling, wiring, A/C, signage	2012	872,571	43,689	20	43,629	(60)	101,841	25
26	Laundry A/C, walls	2012	8,510	851	10	851		1,986	26
27	CNA classroom & Careplan ofc walls	2013	1,985	198	10	199	1	381	27
28	Mixing Valve for kitchen, laundry, resident rooms	2013	5,019	502	10	502		923	28
29	HL room - painting, wall board, lights	2013	5,859	586	10	586		1,027	29
30	Main Kitchen dishroom flooring	2013	2,937	294	10	294		491	30
31	Vinyl wood flooring for upstairs family & activity room	2013	13,757	2,064	10	1,376	(688)	2,183	31
32	Convert fire alarms to chimes	2013	9,565	957	10	957		1,439	32
33	Vinyl wood flooring for Room #123 & #247	2013	5,247	525	10	525		700	33
34	TOTAL (lines 1 thru 33)		$ 8,820,446	$ 285,971		$ 282,789	$ (3,182)	$ 4,213,819	34

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

STATE OF ILLINOIS

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 12E, Carried Forward		$ 8,820,446	$ 285,971		$ 282,789	$ (3,182)	$ 4,213,819	1
2	Air conditioning unit for Social Service office	2013	2,550	255	10	255		340	2
3	Tile & carpet flooring for UW hallways & SS Office	2013	32,389	1,702	20	1,619	(83)	2,027	3
4	UW nurses station walls, closet, cabinetry, countertop	2013	10,221	1,022	10	1,022		1,109	4
5	Boiler Replacement	2013	154,265	15,426	10	15,427	1	15,427	5
6	Flooring & bathroom tile work UE rooms 201-209	2013	41,832	4,183	10	4,183		4,183	6
7	Concrete to replace asphalt at entrance	2013	10,680	534	20	534		847	7
8	Concrete portion of parking lot	2013	5,940	297	20	297		322	8
9	Vinyl & carpet flooring for Rms 131, 127, 129, 121, 241, 224	2014	12,706	688	10	1,163	475	1,163	9
10	Controller for boiler	2014	2,796	280	5	469	189	469	10
11	Adjust-a-sink & electrical for beauty shop	2014	4,758	437	5	717	280	717	11
12	Air conditioning condensing unit for beauty shop	2014	3,450	173	10	232	59	232	12
13	Awning for courtyard west door	2014	2,861	286	5	191	(95)	191	13
14	Courtyard brick patio and landscaping	2014	47,424	1,475	20	793	(682)	793	14
15	Concrete main parking lot	2014	18,200	455	20	152	(303)	152	15
16	Expansion of rooms 201-212-HVAC, Carpentry, Electrical, Plumbing.	2014	693,203	17,330	20	26,114	8,784	26,114	16
17	Flooring in commons, kitchen, baths, storage, hallways	2014	39,895	997	20	169	(828)	169	17
18	Dining & Kitchen cabinetry & counter top, carpentry, electrical	2014	66,432	1,661	20	282	(1,379)	282	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)		$ 9,970,048	$ 333,172		$ 336,408	$ 3,236	$ 4,268,356	34

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	$ 231,797	$ 65,258	$ 65,258	$	10	$ 61,924	71
72	Current Year Purchases	69,600	6,565	6,565		10	6,565	72
73	Fully Depreciated Assets	1,496,754					1,496,754	73
74								74
75	TOTALS	$ 1,798,151	$ 71,823	$ 71,823	$		$ 1,565,243	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transport	99 Ford bus	1999	$ 49,239	$	$	$	10	$ 49,239	76
77	Maintenance	98 Dodge Pickup	1999	13,280				10	13,280	77
78	Patient Transport	07 Chevy Van	2008	35,100	3,510	3,510		10	24,570	78
79	Patient Transport	05 Chevy bus	2005	46,122	4,612	4,612		10	46,120	79
80	TOTALS			$ 143,741	$ 8,122	$ 8,122	$		$ 133,209	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)	$ 11,970,885	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 413,117	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 416,353	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 3,236	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,966,808	85

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

	1 Description & Year Acquired		2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartments	Various	$ 504,971	$ 12,174	$ 381,621	86
87	Condos	Various	1,520,831	45,509	904,414	87
88	Duplexes	Various	1,036,606	18,366	900,729	88
89	Rental Units	Various	747,362	1,658	13,491	89
90	Garages	Various	35,248	459	32,021	90
91	TOTALS		$ 3,845,018	$ 78,166	$ 2,232,276	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	$ 60,181	92
93			93
94			94
95		$ 60,181	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 Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [x] 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 [x] 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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ Description:

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [x] YES [ ] 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 [x]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 80

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [x]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 40

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)	1,076	11,299		12,375
6	Transportation					
7	Contractual Payments					
8	CNA Competency Tests			1,510		1,510
9	TOTALS		$ 1,076	$ 12,809	$	$ 13,885
10	SUM OF line 9, col. 1 and 2	(e)	$ 13,885			

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	21
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	2
2. From other facilities (f)	
TOTAL TRAINED	23

(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.)

		1	2	3	4	5	6	7	8	
	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	10a.3	hrs	$	316	$ 27,333	$	316	$ 27,333	1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		277	17,690		277	17,690	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.3	hrs		319	27,509		319	27,509	4
5	Physician Care	39.3	visits							5
6	Dental Care	39.3	visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.2	# of prescrpts				39,932		39,932	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care	39.2								12
13	Other (specify): Medical Supplies	39.2					20,415		20,415	13
14	TOTAL			$	912	$ 72,532	$ 60,346	912	$ 132,879	14

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2014 (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	$ 3,374,722	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	329,875		3
4	Supply Inventory (priced at FIFO)	49,722		4
5	Short-Term Investments			5
6	Prepaid Insurance	80,887		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	$ 3,835,206	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,026,056		13
14	Buildings, at Historical Cost	12,626,424		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,218,472		16
17	Accumulated Depreciation (book methods)	(8,057,098)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in Progress	60,181		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	$ 7,874,035	$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	$ 11,709,241	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 116,367	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	338,989		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	55,656		36
37	Life Lease Deferred Income	127,012		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	$ 638,024	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Life Lease Equity	1,930,480		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	$ 1,930,480	$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	$ 2,568,504	$	46
47	TOTAL EQUITY(page 18, line 24)	$ 9,140,737	$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	$ 11,709,241	$	48

*(See instructions.)

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	$ 8,960,453	1
2	Restatements (describe):		2
3			3
4	Prior period adjustments		4
5	Rounding		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	$ 8,960,453	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	180,284	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)	$ 180,284	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)	$ 9,140,737	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,336,756	1
2	Discounts and Allowances for all Levels	(567,076)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	$ 6,769,680	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	348,767	6
7	Oxygen	33,471	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	$ 382,238	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	26,968	13
14	Non-Patient Meals	16,903	14
15	Telephone, Television and Radio	14,140	15
16	Rental of Facility Space		16
17	Sale of Drugs	45,074	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,213	19
20	Radiology and X-Ray		20
21	Other Medical Services	138,103	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	$ 247,401	23
	D. Non-Operating Revenue		
24	Contributions	522,611	24
25	Interest and Other Investment Income***	49,534	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	$ 572,145	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	9,079	28
28a	Non-Care Facility	263,064	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	$ 272,143	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	$ 8,243,607	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,512,256	31
32	Health Care	3,909,445	32
33	General Administration	1,736,841	33
	B. Capital Expense		
34	Ownership	514,889	34
	C. Ancillary Expense		
35	Special Cost Centers	138,979	35
36	Provider Participation Fee	250,913	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	$ 8,063,323	40
41	Income before Income Taxes (line 30 minus line 40)**	180,284	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	$ 180,284	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 722,259	44
45	Private Pay - Net Inpatient Revenue	5,931,310	45
46	Medicare - Net Inpatient Revenue	116,110	46
47	Other-(specify) Rounding		47
48	Other-(specify) Rounding		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,769,680	49

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

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

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

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

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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	1,959	1,991	$ 59,664	$ 29.97	1
2	Assistant Director of Nursing	1,872	1,872	59,860	31.98	2
3	Registered Nurses	31,972	34,749	1,039,721	29.92	3
4	Licensed Practical Nurses	14,853	16,341	368,208	22.53	4
5	CNAs & Orderlies	114,237	124,356	1,743,148	14.02	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,208	3,556	63,695	17.91	8
9	Activity Director	2,080	2,080	34,438	16.56	9
10	Activity Assistants	16,639	18,227	196,889	10.80	10
11	Social Service Workers	3,428	3,565	71,378	20.02	11
12	Dietician					12
13	Food Service Supervisor	4,011	4,172	76,534	18.34	13
14	Head Cook	4,021	4,488	62,140	13.85	14
15	Cook Helpers/Assistants	12,197	13,496	150,950	11.18	15
16	Dishwashers	9,470	10,371	110,107	10.62	16
17	Maintenance Workers	7,122	7,664	153,652	20.05	17
18	Housekeepers	9,245	10,257	116,484	11.36	18
19	Laundry	10,485	11,647	130,028	11.16	19
20	Administrator	1,831	1,831	106,566	58.20	20
21	Assistant Administrator					21
22	Other Administrative	7,588	8,564	103,972	12.14	22
23	Office Manager	1,831	1,831	78,801	43.04	23
24	Clerical	1,725	1,905	22,311	11.71	24
25	Vocational Instruction	392	392	12,375	31.57	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	260,166	283,355	$ 4,760,921 *	$ 16.80	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	179	$ 10,302	1.3	35
36	Medical Director	24	4,800	9.3	36
37	Medical Records Consultant	41	3,015	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	68	6,775	10.3	39
40	Physical Therapy Consultant	102	6,503	10a.3	40
41	Occupational Therapy Consultant	9	585	10a.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	19	1,238	10a.3	43
44	Activity Consultant	10	600	11.3	44
45	Social Service Consultant	6	350	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	457	$ 34,168		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		$	10.3	50
51	Licensed Practical Nurses			10.3	51
52	Certified Nurse Assistants/Aides			10.3	52
53	TOTAL (lines 50 - 52)		$		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
See Schedule			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 210,591

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
		$
See Schedule		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $5,000, attach copy of invoices.)		$ 66,889

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 119,095
Unemployment Compensation Insurance	
FICA Taxes	348,952
Employee Health Insurance	501,001
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Hepatitis Immunization	240
Employee Life/Disability	10,592
Employee Physicals	12,136
Uniform Allowance	
Tax Deferred Annuity	111,332
Non-Care Employee Benefits	(12,449)
Reclassifications & Rounding	(1,391)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,089,508

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		$ 3,980
Advertising: Employee Recruitment		17,862
Health Care Worker Background Check		1,391
(Indicate # of checks performed	65)	
Patient Background Checks	35	350
Life Services Network Dues		7,806
Journal Star & Pantagraph Newspaper		1,232
Nursing Manuals & Oth Subscriptions		850
Other Membership Dues \ Licenses		2,225
Activity Manuals & Oth Subscriptions		186
Less: Public Relations Expense		( )
Non-allowable advertising		(11,041)
Yellow page advertising		(590)
TOTAL (agree to Sch. V, line 20, col. 8)		$ 24,251

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	927
Seminar Expense	4,033
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,960

**See instructions.

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

Facility Name & ID Number Apostolic Christian Home of Eureka # 0012328 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network Dues 7,806

(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? 6

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 47,261 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. $ 250,913
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. $ ____ Has any meal income been offset against related costs? Yes Indicate the amount. $ 16,903

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
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. $

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name:

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.