

Facility Name & ID Number Lewis Memorial Christian Village

0021436 Report Period Beginning: July 1, 2007 Ending: June 30, 2008

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	155	Skilled (SNF)	155	56,730	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	155	TOTALS	155	56,730	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	18,597	14,893	19,514	53,004	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,597	14,893	19,514	53,004	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.43%

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)

Residential Living, Wellness Center, Senior Home Service

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 09/19/1977

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 155 and days of care provided 17,089

Medicare Intermediary Wisconsin Pyhsician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/08 Fiscal Year: 6/30/08

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2007 Ending: June 30, 2008

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	375,704	58,280	50,247	484,231		484,231	(120)	484,111			1
2	Food Purchase		346,768		346,768		346,768	(3,126)	343,642			2
3	Housekeeping	271,744	47,939	521	320,204		320,204		320,204			3
4	Laundry		10,851		10,851		10,851		10,851			4
5	Heat and Other Utilities			191,515	191,515		191,515	16,511	208,026			5
6	Maintenance	154,784	10,712	132,802	298,298		298,298	4,817	303,115			6
7	Other (specify):* Trash Removal			20,026	20,026		20,026		20,026			7
8	TOTAL General Services	802,232	474,550	395,111	1,671,893		1,671,893	18,082	1,689,975			8
	B. Health Care and Programs											
9	Medical Director			4,500	4,500		4,500		4,500			9
10	Nursing and Medical Records	3,192,257	775,828	31,223	3,999,308	(477,991)	3,521,317		3,521,317			10
10a	Therapy			1,332,830	1,332,830		1,332,830		1,332,830			10a
11	Activities	13,934			13,934		13,934	577	14,511			11
12	Social Services	237,696	6,030	7,974	251,700		251,700		251,700			12
13	CNA Training											13
14	Program Transportation			3,627	3,627		3,627	(3,551)	76			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,443,887	781,858	1,380,154	5,605,899	(477,991)	5,127,908	(2,974)	5,124,934			16
	C. General Administration											
17	Administrative	138,172	251	677,820	816,243		816,243	(572,679)	243,564			17
18	Directors Fees											18
19	Professional Services			99,420	99,420		99,420	66,223	165,643			19
20	Dues, Fees, Subscriptions & Promotions			77,173	77,173		77,173	(29,235)	47,938			20
21	Clerical & General Office Expenses	298,781	21,329	308,274	628,384		628,384	(29,407)	598,977			21
22	Employee Benefits & Payroll Taxes			800,650	800,650		800,650	24,872	825,522			22
23	Inservice Training & Education											23
24	Travel and Seminar			17,129	17,129		17,129	25,556	42,685			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			134,141	134,141		134,141	1,797	135,938			26
27	Other (specify):*											27
28	TOTAL General Administration	436,953	21,580	2,114,607	2,573,140		2,573,140	(512,873)	2,060,267			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,683,072	1,277,988	3,889,872	9,850,932	(477,991)	9,372,941	(497,765)	8,875,176			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 Lewis Memorial Christian Village

#0021436

Report Period Beginning: July 1, 2007 Ending: June 30, 2008

June 30, 2008

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			286,774	286,774		286,774	23,401	310,175		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			290,617	290,617		290,617	(98,053)	192,564		32
33	Real Estate Taxes										33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			13,200	13,200		13,200		13,200		35
36	Other (specify):* Deferred Financing Cost			2,871	2,871		2,871		2,871		36
37	TOTAL Ownership			593,462	593,462		593,462	(74,652)	518,810		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers			139,840	139,840	477,991	617,831		617,831		39
40	Barber and Beauty Shops	36,018	2,163	20	38,201		38,201		38,201		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			85,096	85,096		85,096		85,096		42
43	Other (specify):* Apt/Congregate			1,098,663	1,098,663		1,098,663	(1,098,663)			43
44	TOTAL Special Cost Centers	36,018	2,163	1,323,619	1,361,800	477,991	1,839,791	(1,098,663)	741,128		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,719,090	1,280,151	5,806,953	11,806,194		11,806,194	(1,671,080)	10,135,114		45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,126)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(570)	21		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	(71,751)	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	(139,394)	21		24
25	Fund Raising, Advertising and Promotional	(29,235)	20		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	(1,281,197)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,525,273)		\$	30

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

		1	2	
		Amount	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)	(145,807)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (145,807)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,671,080)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	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	X		477,991	10-2	43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 477,991		47

BHF USE ONLY					
48		49		50	51
					52

Lewis Memorial Christian Village

ID# 0021436

Report Period Beginning: July 1, 2007

Ending: June 30, 2008

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Activity	\$ 577	11	1
2	Miscellaneous Income	(1,341)	21	2
3	Exempt Interest Income - Endowment	(20,365)	32	3
4	Gain on Sale of Investment	(5,937)	32	4
5	Late Fee	(120)	1	5
6	Late Fee	(286)	6	6
7	Late Fee	(356)	21	7
8	Apt/Congregate	(1,098,663)	43	8
9	Marketing Salaries	(126,065)	21	9
10	Marketing Supplies	(3,165)	21	10
11	Fines & Penalties	(21,680)	21	11
12	Marketing - Other	(245)	21	12
13	Transportation Revenue	(3,551)	14	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	(1,281,197)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007

Ending:

June 30, 2008

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(120)	0	0	0	0	0	0	0	0	0	0	(120)	1
2	Food Purchase	(3,126)	0	0	0	0	0	0	0	0	0	0	(3,126)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	16,511	0	0	0	0	0	0	0	0	0	16,511	5
6	Maintenance	(286)	5,103	0	0	0	0	0	0	0	0	0	4,817	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,532)	21,614	0	18,082	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	577	0	0	0	0	0	0	0	0	0	0	577	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	(3,551)	0	0	0	0	0	0	0	0	0	0	(3,551)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(2,974)	0	0	0	0	0	0	0	0	0	0	(2,974)	16
	C. General Administration													
17	Administrative	0	(572,679)	0	0	0	0	0	0	0	0	0	(572,679)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	66,223	0	0	0	0	0	0	0	0	0	66,223	19
20	Fees, Subscriptions & Promotions	(29,235)	0	0	0	0	0	0	0	0	0	0	(29,235)	20
21	Clerical & General Office Expenses	(292,816)	263,409	0	0	0	0	0	0	0	0	0	(29,407)	21
22	Employee Benefits & Payroll Taxes	0	24,872	0	0	0	0	0	0	0	0	0	24,872	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	25,556	0	0	0	0	0	0	0	0	0	25,556	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	1,797	0	0	0	0	0	0	0	0	0	1,797	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(322,051)	(190,822)	0	(512,873)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(328,557)	(169,208)	0	(497,765)	29								

STATE OF ILLINOIS

Facility Name & ID Number Lewis Memorial Christian Village

0021436 Report Period Beginning:

July 1, 2007 Ending:

Summary B
June 30, 2008

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	23,401	0	0	0	0	0	0	0	0	0	23,401	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(98,053)	0	0	0	0	0	0	0	0	0	0	(98,053)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(98,053)	23,401	0	(74,652)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,098,663)	0	0	0	0	0	0	0	0	0	0	(1,098,663)	43
44	TOTAL Special Cost Centers	(1,098,663)	0	0	0	0	0	0	0	0	0	0	(1,098,663)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,525,273)	(145,807)	0	(1,671,080)	45								

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	5 Utilities	\$	Christian Homes, Inc	100.00%	\$ 16,511	\$ 16,511
2	V	6 Maintenance				5,103	5,103
3	V	17 Administrative	677,820			105,141	(572,679)
4	V	19 Professional Services				66,223	66,223
5	V	21 Clerical				263,409	263,409
6	V	22 Employee Benefits				24,872	24,872
7	V	24 Travel & Seminars				25,556	25,556
8	V	26 Insurance				1,797	1,797
9	V	30 Depreciation				23,401	23,401
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 677,820			\$ 532,013	\$ * (145,807)

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2007 Ending: June 30, 2008

VII. RELATED PARTIES (continued)

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

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

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

0021436 Report Period Beginning: July 1, 2007 Ending: ne 30, 2008

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

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	Series 2007 Project Fund		X	Renovation Projects		6/30/07	\$ 2,569,427	\$ 2,569,427	6/20/2031	0.0560	\$ 271,707	1								
2	Series 2007 A Bonds		X	Refinance Debt		6/30/07	1,999,548	1,999,548	6/20/2031	0.0560		2								
3	GO Bonds	X		Refinance Debt	\$1,062.00	Various	Various	444,005	6/30/2032	Various	18,910	3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$1,062.00		\$ 4,568,975	\$ 5,012,980			\$ 290,617	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 4,568,975	\$ 5,012,980			\$ 290,617	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2008 cost report. 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.

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lewis Memorial Christian Village COUNTY Sangamon

FACILITY IDPH LICENSE NUMBER 0021436

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 2007 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 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached list</u>	<u></u>	\$ <u>88,958.00</u>	\$ <u></u>
2. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u>88,958.00</u>	\$ <u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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 Lewis Memorial Christian Village

0021436 Report Period Beginning:

July 1, 2007 Ending:

June 30, 2008

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

Apartments
Congregate

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>55,000</u>	<u>Various</u>	<u>\$ 308,762</u>	<u>1</u>
2	<u>Home Office Allocation</u>			<u>8,426</u>	<u>2</u>
3	TOTALS	55,000		\$ 317,188	3

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	155			1977	\$ 2,286,830	\$ 59,751	40	\$ 59,751		\$ 1,732,787	4
5				1978	100,542		40				5
6				1979	420,937		20				6
7											7
8	Home Office Allocation				78,448	5,493		5,493		130,419	8
	Improvement Type**										
9	Bldg Improvement			1979	306	6	38	6		174	9
10	Exhaust Fan			1983	417		15			417	10
11	Door Assembly			1985	1,244		20			1,244	11
12	Bldg Improvement			1986	573		20			573	12
13	Pass-thru WD			1986	664		20			664	13
14	Remodeling			1987	800		20			800	14
15	Rooftop Compressor			1988	3,408		10			3,408	15
16	A/C Unit			1989	4,406		8			4,406	16
17	Remodeling			1989	6,193	310	20	310		5,993	17
18	Tile, Cover Base			1989	6,600		5			6,600	18
19	Wall Paper			1989	826		5			826	19
20	Cabinets			1990	100		15			100	20
21	Roof Top A/C Unit			1991	4,158		10			4,158	21
22	Drapery Hardware			1991	1,124		5			1,124	22
23	Carpeting			1992	640		5			640	23
24	Curtain Track			1992	523		5			523	24
25	Curtain Track			1992	4,124		5			4,124	25
26	Receptacle			1992	575		10			575	26
27	Curtain Track			1992	565		5			565	27
28	Curtain Track			1992	1,229		5			1,229	28
29	Nurse Station Remodel			1993	30,556	1,528	20	1,528		22,553	29
30	Wallcoverings			1993	751		5			751	30
31	Wallcoverings			1994	3,747		5			3,747	31
32	A/C Compressors			1994	1,506		10			1,506	32
33	Exhaust Fans			1994	2,183	146	15	146		2,178	33
34	Roof Entire Building			1993	125,670	8,378	15	8,378		122,637	34
35	Downspout Repairs			1994	6,000	400	15	400		5,800	35
36	Ceiling Tile			1994	1,149		10			1,149	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 Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Wallpaper/Floor Covering	1994	\$ 20,655	\$	5	\$	\$	\$ 20,655	37
38	Lounge Remodel	1995	14,653		5			14,653	38
39	Volunteer Room Expansion	1995	8,435		10			8,435	39
40	Remodel Wing 100	1995	23,645		10			23,645	40
41	Remodel Shower Wing	1995	42,240		5			42,249	41
42	Stainless Steel Floor Cooler	1996	1,873		5			1,873	42
43	Wallcovering	1996	3,910		5			3,910	43
44	Gas Meter & Lines	1997	7,378		5			7,378	44
45	Maglocks & Keypad	1997	7,194		10			7,194	45
46	Wallcovering	1997	28,134		5			28,134	46
47	Exhaust Fan	1997	12,370	133	10	133		12,370	47
48	Upgrade Energy Management System	1997	14,513	124	10	124		14,513	48
49	Upgrade Antennae System	1997	2,400		5			2,400	49
50	Wallcoverings - 400 Wing	1997	21,389		10			21,389	50
51	Wallcovering	1997	6,836		5			6,836	51
52	Fire Safety Gas Valve	1998	617		5			617	52
53	Locks	1998	782		5			782	53
54	Wiring for Network	1998	625		5			625	54
55	Outlets for Kronos	1998	664		5			664	55
56	Fire Alarm Control Panel	1998	28,154	2,815	10	2,815		26,977	56
57	Repl Fire Alarm Device	1999	4,800	480	10	480		4,520	57
58	Kitchen Hood	1999	6,910	691	10	691		6,449	58
59	Fire Alarm Devices	1999	4,600	460	10	460		4,524	59
60	Replace 8 Shower Valves	2000	10,084		5			10,084	60
61	Panduit Raceway	2000	13,130	1,313	10	1,313		11,489	61
62	Kitchen Ceiling	2000	5,923	592	10	592		4,933	62
63	Kitchen Walls	2000	2,099	210	10	210		1,698	63
64	CARPET #207	2000	1,344		5			1,344	64
65	WATER HEATERS	2001	37,299	3,730	10	3,730		27,353	65
66	Land Improvement	1989	2,957	148	20	148		2,809	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,429,450	\$ 86,708		\$ 86,708	\$	\$ 2,382,172	70

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

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,429,450	\$ 86,708		\$ 86,708	\$	\$ 2,382,172	1
2	NATURAL GAS REGULATOR	2001	1,184	118	10	118		865	2
3	40 GALLON WATER HEATER	2001	506	51	10	51		361	3
4	Remodel Shower-Wing 200	2002	3,500	350	10	350		2,275	4
5	(2) Horton Single Swing Security Door	2002	4,094	273	15	273		1,729	5
6	Rooftop A/C-Heat Unit	2002	3,762	251	15	251		1,632	6
7	Carpet Installation-TV Lounge & 2 Dwys	2002	1,787		5			1,787	7
8	Heating/AC Unit	2002	1,348	90	15	90		563	8
9	Replacement of Heat/AC Unit Pump	2002	1,449	97	15	97		606	9
10	(3) Touch Security Lock Systems	2002	4,599	460	10	460		2,683	10
11	Install New Door Closers - 300 Wing	2002	13,990	933	15	933		5,287	11
12	Burglar Alarm Equipment	2002	2,896	290	10	290		1,619	12
13	Repair Fire Alarm System - 2 Detectors	2003	639	64	10	64		325	13
14	Shelving for Walk-In Cooler	2003	1,154	58	20	58		295	14
15	AC Compressor - Copeland	2003	1,295	108	12	108		549	15
16	Power Supplies for Fire Alarm Panel	2003	1,354	135	10	135		675	16
17	New Compressor - Walk In Freezer	2003	1,378	115	12	115		546	17
18	(12) Heat/AC Units for Various Areas	2003	13,343	1,334	10	1,334		6,337	18
19	5 Fan Cycling Control	2003	712	142	5	142		663	19
20	(14) Outside Globe Lights	2003	1,500	150	10	150		658	20
21	Therapy Room	2004	70,047	7,005	10	7,005		28,604	21
22	(22)GE Zoneline Units & Installation	2004	20,750	2,075	10	2,075		7,608	22
23	Security Light on Front of Bldg	2004	922	92	10	92		330	23
24	Floor Tile/Cove Base - Rm 102	2005	713	142	5	142		481	24
25	(2)Rooftops A/C Units	2005	20,827	2,083	10	2,083		6,423	25
26	(20)GE Zoneline Units	2005	16,678	2,085	8	2,085		6,429	26
27	Network Cabling Project	2004	20,397	2,040	10	2,040		8,160	27
28	Land Improvements	1978	85,870		20			85,870	28
29	Parking Lot & Drives	1979	23,654		20			23,654	29
30	Landscapings	1979	5,572		20			5,572	30
31	Concrete (Garage)	1980	521		20			521	31
32	Landscaping	1984	6,077		20			6,077	32
33	Landscaping	1985	1,852		20			1,852	33
34	TOTAL (lines 1 thru 33)		\$ 3,763,820	\$ 107,249		\$ 107,249	\$	\$ 2,593,208	34

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

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,763,820	\$ 107,249		\$ 107,249	\$	\$ 2,593,208	1
2	Road & Drainage	1986	3,236		20			3,236	2
3	Green View Landscaping	1986	2,700		20			2,700	3
4	Trimming - Stump Removal	1986	2,500		20			2,500	4
5	Land Improvement - Pro Scv	1986	250		10			250	5
6	Gravel Access Road	1987	250		10			250	6
7	Fire Hydrant	1987	2,600	11	20	11		2,600	7
8	Parking Lot Resurface	1991	34,141		20			34,141	8
9	Land Improvements	1993	1,564		8			1,564	9
10	Parking Lot Resurface	1997	5,713		10			5,713	10
11	Courtyard Landscaping	1998	5,134		3			5,134	11
12	36x24x8 Concrete Pad for Dumpster	2002	5,134	343	5	343		2,111	12
13	Asphalt Patching & Crack Sealing	2002	4,104	513	8	513		3,078	13
14	Repave Asphalt	2003	5,033	629	8	629		3,197	14
15	1000W Parking Lot Light	2003	700	70	8	70		321	15
16	Underground Electric Conduit	2004	4,150	415	10	415		1,660	16
17	10x8 Enclosed Shelter	1995	3,700		10			3,700	17
18	Garage	1999	44,246	1,106	40	1,106		10,507	18
19	12' Screened Gazbo	2004	1,958	196	10	196		251	19
20	New Nurse Call System for Nurs	2004	38,650	3,865	10	3,865		8,374	20
21	Install New Computers and Condense	2004	3,218	1,073	3	1,073		2,325	21
22	Installation of 2 digital Themostat	2005	851	170	5	170		496	22
23	Nurse Call System 300 Wing	2005	26,138	2,614	10	2,614		7,188	23
24	Reclaim Rehab Unit Remodeling	2006	151,619	15,161	10	15,161		29,059	24
25	Install New Drain Trough	2005	1,893	189	10	189		489	25
26	Concrete Sidewalks W/Handicaps	2005	4,205	421	10	421		1,262	26
27	Renovating/Expanding SNF and Int.	2006	37,781	1,889	20	1,889		3,621	27
28	Rehab/Reclaim Unit	2006	45,858	2,293	20	2,293		4,395	28
29	Canopy Addition and Exterior Renovating	2006	22,899	1,145	20	1,145		2,193	29
30	Glass Shelf - Remodel Room 300 Bathroom	2006	34	2	20	2		4	30
31	Carpet Extractor	2006	4,635	232	20	232		444	31
32	Lights for NH Conference Room	2006	127	6	20	6		12	32
33	Wiring/recept. For NH Staff Dining Room	2006	248	12	20	12		23	33
34	TOTAL (lines 1 thru 33)		\$ 4,229,089	\$ 139,604		\$ 139,604	\$	\$ 2,736,006	34

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

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 4,229,089	\$ 139,604		\$ 139,604	\$	\$ 2,736,006	1
2	Lobby Decorations	2006	587	29	20	29		56	2
3	Decorating	2006	214	11	20	11		21	3
4	55 Wastebaskets/27 Toilet Tissue Dispensers	2006	1,237	62	20	62		119	4
5	30 Light Fixtures	2006	1,920	96	20	96		184	5
6	Décor Items - Women's Public Restrooms	2006	94	5	20	5		9	6
7	LMCV Renovations - Contract Installment #1	2006	99,050	4,953	20	4,953		9,493	7
8	LMCV Renovations - Contract Installment #2	2006	58,005	2,900	20	2,900		5,558	8
9	LMCV Renovations - Contract Installment #3	2006	95,903	4,795	20	4,795		9,191	9
10	Exterior Improvements/Canopy addition	2006	2,096	105	20	105		184	10
11	Vending Electrical Work in breakroom	2006	790	79	10	79		125	11
12	Carpet in Employee Breakroom	2007	1,935	387	5	387		581	12
13	Painting Fascia	2007	800	160	5	160		240	13
14	Carbon Monoxide Alarms	2007	1,285	643	2	643		964	14
15	Exterior Improvements - sidewalks, roof, soffit, shingles	2007	213,341	10,667	20	10,667		14,222	15
16	Painting Phase I hallway and dayroom	2007	60,540	12,108	5	12,108		15,135	16
17	8 chairs for breakroom	2007	892	59	15	59		74	17
18	Lighting for Unit 400	2007	3,840	384	10	384		448	18
19	Geotechnical Services 3/16 - 5/15	2007	12,843	1,284	10	1,284		1,498	19
20	Dining Hall Cabinets	2007	796	80	10	80		87	20
21	Carpet - Unit 400, corridor, dayroom	2007	22,730	2,273	10	2,273		2,462	21
22	Remove old and pour new	2006	8,717	581	15	581		968	22
23	Pavement and Landscape design coordination	2006	773	77	10	77		122	23
24	Pavement & Landscape design	2007	2,792	273	10	273		323	24
25	Geotechnical Services 6/1 - 6/15	2007	9,737	974	10	974		1,055	25
26	Geotechnical Services 5/15 - 5/31	2007	8,138	814	10	814		882	26
27	Replace 2 exterior light poles	2007	1,300	130	10	130		152	27
28	Install cabling and Nurse Call System	2007	62,365	6,237	10	6,237		6,237	28
29	Vinyl Cap over Kitchen Ceiling	2007	1,697	156	10	156		156	29
30	7 closet doors	2007	7,711	514	10	514		514	30
31	Carpet Utility Room & Day room	2007	1,850	216	5	216		216	31
32	Labor & Materials Roof Work	2007	4,059	237	10	237		237	32
33	Generator & Rooftop unit	2008	61,600	2,567	10	2,567		2,567	33
34	TOTAL (lines 1 thru 33)		\$ 4,978,726	\$ 193,460		\$ 193,460	\$	\$ 2,810,086	34

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

Facility Name & ID Number Lewis Memorial Christian Village

0021436

Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 4,978,726	\$ 193,460		\$ 193,460	\$	\$ 2,810,086	1
2	4 100 Gallon Water Heaters	2008	48,000	800	10	800		800	2
3	Electronic filters for washers	2008	1,104	18	5	18		18	3
4	3 Exit Pole Lights	2007	3,650	243	10	243		243	4
5	Mine Subsidence Project	2008	2,227,282	9,280	20	9,280		9,280	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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,258,762	\$ 203,801		\$ 203,801	\$	\$ 2,820,427	34

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2007 Ending: June 30, 2008

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 590,636	\$ 76,432	\$ 76,432	\$	Various	\$ 581,893	71
72	Current Year Purchases	39,270	3,953	3,953		Various	3,953	72
73	Fully Depreciated Assets	640,250				Various	340,250	73
74	Home Office Allocation	230,277	16,125	16,125			36,199	74
75	TOTALS	\$ 1,500,433	\$ 96,510	\$ 96,510	\$		\$ 962,295	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	1989 Ford Bus	1989	\$ 38,359	\$	\$	\$	8	\$ 38,359	76
77	Patient Transportation	1993 Chevy PU w/blade	1993	13,290				3	13,290	77
78	Patient Transportation	2007 Ford Shuttle Bus	2007	43,096	8,082	8,082		4	8,082	78
79	Home Office Allocations			25,455	1,782	1,782			9,681	79
80	TOTALS			\$ 120,200	\$ 9,864	\$ 9,864	\$		\$ 69,412	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)	\$ 9,196,583	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 310,175	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 310,175	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)	\$ 3,852,134	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	Apartment Bldg, Land Impr, & Equip	\$ 483,470	\$ 14,676	\$ 365,586	86
87	Wellness Center Bldg & Equip	666,818	17,255	137,446	87
88	Duplex Bldg, Land Impr & Equip	4,020,481	92,952	1,848,214	88
89	Congregate Bldg (Disposed during Yr)		74,960		89
90					90
91	TOTALS	\$ 5,170,769	\$ 199,843	\$ 2,351,246	91

G. Construction-in-Progress

	Description	Cost	
92	Paint & Wallboard	\$ 1,155	92
93	Home Office Allocation	8,899	93
94			94
95		\$ 10,054	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

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

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.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 13,200 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	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 Lewis Memorial Christian Village# 0021436 Report Period Beginning:

July 1, 2007 Ending: June 30, 2008

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5 Units	5 Cost				
					hrs	\$				
1	Licensed Occupational Therapist		hrs	\$	9,108	\$ 562,302	\$	9,108	\$ 562,302	1
2	Licensed Speech and Language Development Therapist		hrs		2,320	159,920		2,320	159,920	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		9,957	610,610		9,957	610,610	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	21,385	\$ 1,332,832	\$	21,385	\$ 1,332,832	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 Lewis Memorial Christian Village# 0021436Report Period Beginning: July 1, 2007

Ending:

June 30, 2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of June 30, 2008 (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	\$ 5,615,472	\$	1
2	Cash-Patient Deposits	24,873		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (221,496))	1,499,694		3
4	Supply Inventory (priced at)	20,528		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	10,400		7
8	Accounts Receivable (owners or related parties)	2,370,235		8
9	Other(specify): <u>Accrued Interest Rec.</u>	1,050		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,542,252	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	308,762		13
14	Buildings, at Historical Cost	9,238,831		14
15	Leasehold Improvements, at Historical Cost	2,968,346		15
16	Equipment, at Historical Cost	1,511,763		16
17	Accumulated Depreciation (book methods)	(6,027,080)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	921,245		21
22	Other Long-Term Assets (spe <u>Deferred Financing C</u>)	72,495		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,994,362	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,536,614	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 309,441	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,873		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	281,745		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	44,479		32
33	Accrued Interest Payable	21,908		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Liabilities</u>	215,850		36
37	<u>FIN 47 Liability</u>	65,023		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 963,319	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	5,012,980		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Deferred Life Right Revenue</u>	876,920		43
44	<u>Due Life Right Residents</u>	1,496,089		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,385,989	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,349,308	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 10,187,306	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 18,536,614	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 10,565,564	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 10,565,564	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(378,258)	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)	\$ (378,258)	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)	\$ 10,187,306	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lewis Memorial Christian Village# 0021436Report Period Beginning: July 1, 2007Ending: June 30, 2008**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,957,575	1
2	Discounts and Allowances for all Levels	(404,423)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,553,152	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,151,819	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,151,819	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	45,257	13
14	Non-Patient Meals	3,126	14
15	Telephone, Television and Radio	33	15
16	Rental of Facility Space	570	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	47,993	19
20	Radiology and X-Ray	20,741	20
21	Other Medical Services	88,962	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 206,682	23
D. Non-Operating Revenue			
24	Contributions	204,645	24
25	Interest and Other Investment Income***	92,116	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 296,761	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Apartment/Duplex</u>	1,089,159	28
28a	<u>Gain/Loss on Investments & Equipment</u>	(1,869,637)	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (780,478)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,427,936	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,671,893	31
32	Health Care	5,605,899	32
33	General Administration	2,573,140	33
B. Capital Expense			
34	Ownership	593,462	34
C. Ancillary Expense			
35	Special Cost Centers	1,276,704	35
36	Provider Participation Fee	85,096	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,806,194	40
41	Income before Income Taxes (line 30 minus line 40)**	(378,258)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (378,258)	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 Lewis Memorial Christian Village

0021436

Report Period Beginning: July 1, 2007

Ending:

June 30, 2008

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	1,753	1,862	\$ 74,715	\$ 40.13	1
2	Assistant Director of Nursing	1,757	1,863	54,539	29.27	2
3	Registered Nurses	8,874	10,376	224,177	21.61	3
4	Licensed Practical Nurses	45,630	49,752	955,321	19.20	4
5	CNAs & Orderlies	104,655	104,655	1,535,035	14.67	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,645	5,645	79,939	14.16	8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	13,794	15,250	239,106	15.68	11
12	Dietician					12
13	Food Service Supervisor	3,757	3,871	67,089	17.33	13
14	Head Cook					14
15	Cook Helpers/Assistants	30,630	33,057	308,614	9.34	15
16	Dishwashers					16
17	Maintenance Workers	8,331	8,875	154,784	17.44	17
18	Housekeepers	23,473	25,835	271,744	10.52	18
19	Laundry					19
20	Administrator	1,423	1,533	138,172	90.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,496	1,597	47,349	29.65	23
24	Clerical	8,836	9,682	117,814	12.17	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					31
32	Other Health C: <u>In Home, DOA, W</u>	10,418	11,209	109,238	9.75	32
33	Other(specify) <u>CNL, Marketing,</u>	12,621	13,600	341,454	25.11	33
34	TOTAL (lines 1 - 33)	283,093	298,662	\$ 4,719,090 *	\$ 15.80	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	919	\$ 48,227	3.1.3	35
36	Medical Director	192	4,500	3.9.3	36
37	Medical Records Consultant	102	5,960	3.10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	5,373	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	111	5,723	3.12.3	45
46	Other(specify) <u>Interim Adminrator</u>	792	59,419	3.21.3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,212	\$ 129,202		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	82	\$ 6,169	3.10.3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	82	\$ 6,169		53

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 - 10,523
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 27,666 Line 3.10.2
- (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. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 85,096
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. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,126
- (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. \$ N/A
- 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 The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.