

Facility Name & ID Number Lewis Memorial Christian Vlg

0021436 Report Period Beginning: July 1, 2012 Ending: June 30, 2013

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	56,575	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	56,575	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	20,157	15,521	15,755	51,433	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,157	15,521	15,755	51,433	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.91%

D. How many bed-hold days during this year were paid by the Department? 0 (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 9/19/1977

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 13,641

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2013 Fiscal Year: 6/30/2013

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

Facility Name & ID Number

Lewis Memorial Christian Vlg

0021436

Report Period Beginning:

July 1, 2012

Ending:

June 30, 2013

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	354,764	30,978	53,780	439,522		439,522		439,522		1
2	Food Purchase		348,426		348,426		348,426	(10,112)	338,314		2
3	Housekeeping	216,437	40,385		256,822		256,822		256,822		3
4	Laundry	66,905	13,501		80,406		80,406	20,358	100,764		4
5	Heat and Other Utilities			310,691	310,691		310,691	2,182	312,873		5
6	Maintenance	101,687	9,722	84,183	195,592		195,592	6,492	202,084		6
7	Other (specify):*										7
8	TOTAL General Services	739,793	443,012	448,654	1,631,459		1,631,459	18,920	1,650,379		8
	B. Health Care and Programs										
9	Medical Director			21,015	21,015		21,015		21,015		9
10	Nursing and Medical Records	3,653,391	257,021	251,193	4,161,605		4,161,605	(934)	4,160,671		10
10a	Therapy			1,534,709	1,534,709		1,534,709		1,534,709		10a
11	Activities	94,030	2,492	1,013	97,535		97,535		97,535		11
12	Social Services	142,940	4,867	6,129	153,936		153,936		153,936		12
13	CNA Training										13
14	Program Transportation	35,255		51,547	86,802		86,802	(2,785)	84,017		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,925,616	264,380	1,865,606	6,055,602		6,055,602	(3,719)	6,051,883		16
	C. General Administration										
17	Administrative	151,664	293	852,362	1,004,319		1,004,319	(708,622)	295,697		17
18	Directors Fees										18
19	Professional Services			28,483	28,483		28,483	53,168	81,651		19
20	Dues, Fees, Subscriptions & Promotions			28,462	28,462		28,462		28,462		20
21	Clerical & General Office Expenses	203,353	21,899	202,478	427,730		427,730	336,152	763,882		21
22	Employee Benefits & Payroll Taxes			1,065,964	1,065,964		1,065,964	65,003	1,130,967		22
23	Inservice Training & Education										23
24	Travel and Seminar			12,921	12,921		12,921	26,124	39,045		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			153,656	153,656		153,656	13,783	167,439		26
27	Other (specify):* Marketing	78,000	5,510	18,196	101,706		101,706	(101,706)			27
28	TOTAL General Administration	433,017	27,702	2,362,522	2,823,241		2,823,241	(316,098)	2,507,143		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,098,426	735,094	4,676,782	10,510,302		10,510,302	(300,897)	10,209,405		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			737,316	737,316	737,316	50,691	788,007				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			612,811	612,811	612,811	(523,730)	89,081				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			43,137	43,137	43,137		43,137				35
36	Other (specify):* Deferred Financing Costs			2,973	2,973	2,973		2,973				36
37	TOTAL Ownership			1,396,237	1,396,237	1,396,237	(473,039)	923,198				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			618,875	618,875	618,875	(43,081)	575,794				39
40	Barber and Beauty Shops	42,666	1,271	315,464	359,401	359,401		359,401				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):* Apt/Congregate	455,822		808,500	1,264,322	1,264,322	(1,264,322)					43
44	TOTAL Special Cost Centers	498,488	1,271	1,742,839	2,242,598	2,242,598	(1,307,403)	935,195				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,596,914	736,365	7,815,858	14,149,137	14,149,137	(2,081,339)	12,067,798				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	(10,112)	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				9
10	Interest and Other Investment Income	(282,669)	32		10
11	Discounts, Allowances, Rebates & Refunds	(550)	10		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(241,061)	32		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	(4,680)	21		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	(20,102)	21		24
25	Fund Raising, Advertising and Promotional	(101,706)	27		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,268,217)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,929,097)		\$	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)	(152,242)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (152,242)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (2,081,339)		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				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY					
48		49		50	51
					52

Lewis Memorial Christian Vlg

ID# 0021436

Report Period Beginning: July 1, 2012

Ending: June 30, 2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Garage Rental - Nursing	\$ (384)	10	1
2	Late Fee	(110)	21	2
3	Apartment/Congregate	(1,264,322)	43	3
4	Vending Revenue	(616)	21	4
5	Transportation	(2,785)	14	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				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	(1,268,217)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lewis Memorial Christian Vlg# 0021436 Report Period Beginning:July 1, 2012 Ending: June 30, 2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(10,112)	0	0	0	0	0	0	0	0	0	0	(10,112)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	20,358	0	0	0	0	0	0	0	0	0	20,358	4
5	Heat and Other Utilities	0	2,182	0	0	0	0	0	0	0	0	0	2,182	5
6	Maintenance	0	6,492	0	0	0	0	0	0	0	0	0	6,492	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(10,112)	29,032	0	18,920	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	(934)	0	0	0	0	0	0	0	0	0	0	(934)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,785)	0	0	0	0	0	0	0	0	0	0	(2,785)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(3,719)	0	0	0	0	0	0	0	0	0	0	(3,719)	16
	C. General Administration													
17	Administrative	0	(708,622)	0	0	0	0	0	0	0	0	0	(708,622)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	53,168	0	0	0	0	0	0	0	0	0	53,168	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(25,508)	361,660	0	0	0	0	0	0	0	0	0	336,152	21
22	Employee Benefits & Payroll Taxes	0	65,003	0	0	0	0	0	0	0	0	0	65,003	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	26,124	0	0	0	0	0	0	0	0	0	26,124	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	13,783	0	0	0	0	0	0	0	0	0	13,783	26
27	Other (specify):*	(101,706)	0	0	0	0	0	0	0	0	0	0	(101,706)	27
28	TOTAL General Administration	(127,214)	(188,884)	0	(316,098)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(141,045)	(159,852)	0	(300,897)	29								

STATE OF ILLINOIS

Facility Name & ID Number Lewis Memorial Christian Vlg# 0021436

Report Period Beginning:

July 1, 2012 Ending:

Summary B

June 30, 2013

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

	Capital Expense	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)	
	D. Ownership													
30	Depreciation	0	50,691	0	0	0	0	0	0	0	0	0	50,691	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(523,730)	0	0	0	0	0	0	0	0	0	0	(523,730)	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	(523,730)	50,691	0	(473,039)	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	(43,081)	0	0	0	0	0	0	0	0	0	(43,081)	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):*	(1,264,322)	0	0	0	0	0	0	0	0	0	0	(1,264,322)	43
44	TOTAL Special Cost Centers	(1,264,322)	(43,081)	0	(1,307,403)	44								
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,929,097)	(152,242)	0	(2,081,339)	45								

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>SEE ATTACHED LISTING OF BOARD OF DIRECTORS</u>						

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

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

1 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	<u>5 UTILITIES</u>	\$	<u>Midwest Christian Villages, Inc. dba: Christian Homes, Inc.</u>	<u>100.00%</u>	\$ <u>2,182</u>	\$ <u>2,182</u>	1
2	V	<u>6 MAINTENANCE</u>				<u>6,492</u>	<u>6,492</u>	2
3	V	<u>17 ADMINISTRATIVE</u>	<u>852,362</u>			<u>143,740</u>	<u>(708,622)</u>	3
4	V	<u>19 PROFESSIONAL SERVICES</u>				<u>53,168</u>	<u>53,168</u>	4
5	V	<u>21 CLERICAL</u>				<u>301,203</u>	<u>301,203</u>	5
6	V	<u>22 EMPLOYEE BENEFITS</u>				<u>65,003</u>	<u>65,003</u>	6
7	V	<u>24 TRAVEL AND SEMINARS</u>				<u>26,124</u>	<u>26,124</u>	7
8	V	<u>26 INSURANCE</u>				<u>13,783</u>	<u>13,783</u>	8
9	V	<u>30 DEPRECIATION</u>				<u>50,691</u>	<u>50,691</u>	9
10	V	<u>4 INTEREST</u>				<u>20,358</u>	<u>20,358</u>	10
11	V	<u>21 OTHER ADMINISTRATIVE</u>				<u>60,457</u>	<u>60,457</u>	11
12	V							12
13	V	<u>39 PHARMACY SERVICES</u>	<u>510,436</u>	<u>SENIOR CARE PHARMACY</u>	<u>0.00%</u>	<u>467,355</u>	<u>(43,081)</u>	13
14	Total		\$ <u>1,362,798</u>			\$ <u>1,210,556</u>	\$ * <u>(152,242)</u>	14

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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								25
26								26
27								27
28								28
29								29
30								30

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 Vlg

0021436 Report Period Beginning: July 1, 2012

Ending: ne 30, 2013

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	This workpaper is not applicable.				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Lewis Memorial Christian Vlg

0021436

Report Period Beginning:

July 1, 2012 Ending:

June 30, 2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					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	ILLINOIS FINANCE AUTHORITY	X		REFINANCE DEBT		6/30/07	\$ 4,820,517	\$ 4,416,711	5/15/2031	0.0567	\$ 205,714						
2	ILLINOIS FINANCE AUTHORITY	X		REFINANCE DEBT		7/1/10	5,500,000	5,409,800	5/15/2027	0.0625	154,358						
3	GO BONDS	X		REFINANCE DEBT	\$2,092.00	Various*	Various*	340,453	6/30/2032	Various*	11,678						
4	*THIS IS AN ALLOCATION OF THE TOTAL GO BOND DEBT WHICH INCLUDES SEVERAL DIFFERENT SERIES WITH SEVERAL DIFFERENT RATES OF INTEREST																
5																	
Working Capital																	
6																	
7																	
8																	
9	TOTAL Facility Related				\$2,092.00		\$ 10,320,517	\$ 10,166,964			\$ 371,750						
B. Non-Facility Related*																	
10	CONGEGRATE/DUPLEX/WELLNESS CENTER/SHARED HOME																
11											241,061						
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ 241,061						
15	TOTALS (line 9+line14)						\$ 10,320,517	\$ 10,166,964			\$ 612,811						

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.)

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 2012 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 2013 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:		2008	_____	8	
		2009	_____	9	
		2010	_____	10	
		2011	_____	11	
		2012	_____	12	
FOR BHF USE ONLY					
		13	FROM R. E. TAX STATEMENT FOR 2012 \$		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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lewis Memorial Christian Vlg 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 2012 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 2012.

	(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 attachments</u>	<u>See attachments</u>	\$ <u>113,114.20</u>	\$ _____
2.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
3.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
4.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
5.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
6.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
7.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
8.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
9.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
10.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
		TOTALS	\$ <u><u>113,114.20</u></u>	\$ <u><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 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 77,000 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>FACILITY</u>	<u>77,000</u>	<u>VARIOUS</u>	<u>\$ 308,762</u>	<u>1</u>
2	<u>HOME OFFICE ALLOCATION</u>			<u>10,511</u>	<u>2</u>
3	TOTALS	77,000		\$ 319,273	3

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	155			1977	\$ 2,286,830	\$ 59,752	40	\$ 59,752	\$	\$ 2,031,543	4
5				1978	100,542						5
6				1979	420,937						6
7				2011	5,718,452	142,961	40	142,961		154,875	7
8	HOME OFFICE ALLOCATION				102,995	11,696		11,696		67,982	8
	Improvement Type**										
9	1978	Fixed Assets		1978	85,870		VARIOUS			85,870	9
10	1979	Fixed Assets		1979	29,226		VARIOUS			29,226	10
11	1980	Fixed Assets		1980	827	6	VARIOUS	6		727	11
12	1983	Fixed Assets		1983	417		VARIOUS			417	12
13	1984	Fixed Assets		1984	6,077		VARIOUS			6,077	13
14	1985	Fixed Assets		1985	3,096		VARIOUS			3,096	14
15	1986	Fixed Assets		1986	9,923		VARIOUS			9,923	15
16	1987	Fixed Assets		1987	3,650		VARIOUS			3,650	16
17	1989	Fixed Assets		1989	13,550		VARIOUS			13,550	17
18	1990	Fixed Assets		1990	100		VARIOUS			100	18
19	1991	Fixed Assets		1991	39,423		VARIOUS			39,423	19
20	1992	Fixed Assets		1992	7,016		VARIOUS			7,016	20
21	1993	Fixed Assets		1993	129,417		VARIOUS			129,417	21
22	1994	Fixed Assets		1994	17,149		VARIOUS			17,149	22
23	1995	Fixed Assets		1995	45,940		VARIOUS			45,940	23
24	1996	Fixed Assets		1996	5,783		VARIOUS			5,783	24
25	1997	Fixed Assets		1997	47,168		VARIOUS			47,168	25
26	1998	Fixed Assets		1998	35,976		VARIOUS			35,976	26
27	1999	Fixed Assets		1999	73,686	1,106	VARIOUS	1,106		45,479	27
28	2000	Fixed Assets		2000	8,022		VARIOUS			8,022	28
29	2001	Fixed Assets		2001	1,184		VARIOUS			1,184	29
30	2002	Fixed Assets		2002	41,376	2,182	VARIOUS	2,182		33,445	30
31	2003	Fixed Assets		2003	27,108	2,029	VARIOUS	2,029		25,645	31
32	2004	Fixed Assets		2004	118,224	11,822	VARIOUS	11,822		106,223	32
33	2005	Fixed Assets		2005	45,167	4,604	VARIOUS	4,604		39,876	33
34	2006	Fixed Assets		2006	535,805	34,434	VARIOUS	34,434		241,170	34
35	2007	Fixed Assets		2007	419,655	24,813	VARIOUS	24,813		217,130	35
36	2008	Fixed Assets		2008	2,360,238	125,459	VARIOUS	125,459		639,356	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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	2009 Fixed Assets	2009	\$ 111,966	\$ 11,197		\$ 11,197	\$	\$ 42,206	37
38	SNF Refurb project	2010	414,080	41,408.0		41,408		144,928.0	38
39	Dining Room Ceiling	2010	30,100	3,094.2		3,094		10,033.3	39
40	Back Service Doors	2010	4,182	418.2		418		1,359.1	40
41	Replace Laundry Roof Top Alc Unit	2010	37,820	3,782.0		3,782		12,291.5	41
42	Gutter Installation on Front Canopy	2010	1,960	196.0		196		637.0	42
43	Door Closure for LSC Survey	2010	2,671	267.2		267		756.9	43
44	Bistro - Architectural Services	2010	5,536	553.7		554		1,568.7	44
45	Tamper Switches	2010	580	58.0		58		159.5	45
46	SprinklerHeads	2010	642	64.2		64		176.5	46
47	Utility room lumher	2010	845	84.5		84		225.3	47
48	Half Wall Extension	2010	3,555	355.5		355		947.9	48
49	Bistro - Sprinklers	2010	1,503	150.3		150		388.3	49
50	Bistro - Duct Work	2010	1,288	128.8		129		332.6	50
51	Bistro - Construction	2010	63,570	3,178.5		3,179		8,211.1	51
52	Campus Beautification	2010	18,105	1,810.5		1,811		5,884.1	52
53	Landscaping	2010	400,013	40,001.3		40,001		126,670.9	53
54	FYIO Mine Subsidence	2010	305,566	30,556.6		30,557		94,216.1	54
55	Removal of stumps and sign	2010	8,126	812.6		813		2,437.8	55
56	Pour Walk - Grade site	2010	18,800	1,880.0		1,880		5,640.0	56
57	Sidewalk	2010	35,823	3,582.3		3,582		10,149.9	57
58	Backflow Preventer	2010	5,980	598.0		598		1,644.5	58
59	Dumpster Pad	2010	38,820	3,882.0		3,882		10,675.5	59
60	Parking Lot Sealing & Striping	2010	9,925	992.5		993		2,646.7	60
61	Light poles next to sidewalk	2010	4,222	422.2		422		1,090.7	61
62	Bistro - Plumbing	2011	2,847	284.7		285		711.8	62
63	Bistro - Electrical Work	2011	10,252	1,025.2		1,025		2,563.0	63
64	Activity Room Ceiling	2011	5,900	590.0		590		1,425.8	64
65	Lounge Remodel	2011	20,386	2,038.6		2,039		4,926.6	65
66	EIFS Facia	2011	35,000	3,500.0		3,500		7,000.0	66
67	EIFS Facia	2011	13,520	1,352.0		1,352		2,140.7	67
68	Flag Pole Light	2011	558	55.8		56		134.9	68
69	Water and Sewer lines	2011	74,790	7,479.0		7,479		18,074.3	69
70	TOTAL (lines 4 thru 69)		\$ 14,429,759	\$ 586,663		\$ 586,663	\$	\$ 4,614,694	70

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 14,429,759	\$ 586,663		\$ 586,663	\$	\$ 4,614,694	1
2	Engineering - Garage and Sewer	2011	1,353.0	135.3		135		293.2	2
3	Engineering - Sewer Line	2011	23,195.0	2,319.5		2,320		5,025.6	3
4	Unit 3320 - Landscaping	2011	450.0	45.0		45		93.8	4
5	Sewer Repair	2011	3,230.0	323.0		323		672.9	5
6	Landscaping - Northeast Bldg	2011	10,990.0	1,099.0		1,099		2,289.6	6
7	Grading	2011	389.3	38.9		39		77.9	7
8	Geotechnical Services	2011	2,750.0	275.0		275		550.0	8
9	Irrigation System	2011	1,916.0	95.8		96		191.6	9
10	Garage Roof	2011	1,913.1	191.3		191		430.5	10
11	SNF Storage Building	2011	5,014.0	501.4		501		1,128.2	11
12	Lobby HVAC Unit #2	2012	23,380.0	2,338.0		2,338		3,507.0	12
13	HVAC Unit B	2012	26,590.0	2,659.0		2,659		3,988.5	13
14	Chapel - Replace Walls and Ceiling	2012	8,587.0	644.0		644		644.0	14
15	Walk in Cooler	2012	22,500.0	1,000.0		1,000		1,000.0	15
16	DDOR - SNF	2012	525.0	35.0		35		35.0	16
17	Landscaping	2012	35,519.0	3,551.9		3,552		5,327.9	17
18	Light Pole	2012	2,364.0	91.9		92		91.9	18
19	Maintenance Building Garage	2012	51,815.0	2,072.6		2,073		3,108.9	19
20	CHAPEL - ELECTRIC CONDUITS AND WIRING	2013	1,453.0	30.3		30		30.3	20
21	ROOF - KITCHEN AREA AND WEST AND SOUTH	2013	44,680.0	372.3		372		372.3	21
22	FENCE - DUMPSTER ENCLOSURE	2013	7,927.0	66.1		66		66.1	22
23	LANDSCAPING- SHRUB BEDS	2013	3,900.0	65.0		65		65.0	23
24	PLUG TO TIE TO GL			(85)		(85)		(1)	24
25	Reclassified to Equipment		(9,510)	(600)		(600)		(5,930)	25
26	Less: Eliminations/Reductions		(2,328,943)						26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,371,747	\$ 603,928		\$ 603,928	\$	\$ 4,637,753	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 875,960	\$ 124,328	\$ 124,328	\$		\$ 476,469	71
72	Current Year Purchases	113,817	7,624	7,624			7,624	72
73	Fully Depreciated Assets	713,390	3,567	3,567			713,390	73
74	Home Office Allocation	421,691	34,691	34,691			229,198	74
75	TOTALS	\$ 2,124,858	\$ 170,210	\$ 170,210	\$		\$ 1,426,681	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See attachment	Various	Various	\$ 132,255	\$ 9,564	\$ 9,564	\$		\$ 82,588	76
77										77
78										78
79	Home Office Allocation			37,907	4,305	4,305			15,250	79
80	TOTALS			\$ 170,162	\$ 13,869	\$ 13,869	\$		\$ 97,838	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)	\$ 14,986,040	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 788,007	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 788,007	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)	\$ 6,162,272	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	Shared Home	\$ 1,619,867	\$ 75,705	\$ 194,000	86
87	Wellness Center Bldg & Equipment	1,033,070	53,322	341,259	87
88	Duplex Bldg & Equipment	5,272,563	186,194	2,764,357	88
89	Eliminations/Reductions	2,328,943			89
90					90
91	TOTALS	\$ 10,254,443	\$ 315,221	\$ 3,299,616	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocations	\$ 246,382	92
93			93
94			94
95		\$ 246,382	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 Lewis Memorial Christian Vlg

0021436

Report Period Beginning: July 1, 2012

Ending: June 30, 2013

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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: \$ 43,137

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.

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: July 1, 2012 Ending: June 30, 2013
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?</p> <p><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><u>LMCV</u> only hires certified CNAs</p>	<p>2. CLASSROOM PORTION:</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. CLINICAL PORTION:</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.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a-3	hrs	\$	14,206	\$ 644,982	\$	14,206	\$ 644,982	1	
2	Licensed Speech and Language Development Therapist	10a-3	hrs		3,586	199,370		3,586	199,370	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	10a-3	hrs		18,945	690,357		18,945	690,357	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			\$	36,737	\$ 1,534,709	\$	36,737	\$ 1,534,709	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 Vlg# 0021436Report Period Beginning: July 1, 2012Ending: June 30, 2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2013 (last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 7,796,383	\$	1
2	Cash-Patient Deposits	35,478		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>131,509</u>)	2,147,763		3
4	Supply Inventory (priced at)	7,442		4
5	Short-Term Investments	7,686,230		5
6	Prepaid Insurance	14,101		6
7	Other Prepaid Expenses	13,660		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interest</u>	38,440		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 17,739,497	\$	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	18,322,271		14
15	Leasehold Improvements, at Historical Cost	3,987,667		15
16	Equipment, at Historical Cost	2,048,679		16
17	Accumulated Depreciation (book methods)	(9,149,458)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,633,190		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deferred Financing Fees</u>	56,478		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 17,207,589	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 34,947,086	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 567,631	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	35,478		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	418,596		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	56,557		32
33	Accrued Interest Payable	76,837		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Liabilities</u>	337,245		36
37	<u>FIN 47 Liability</u>	64,264		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,556,608	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	10,166,964		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Deferred Life Right Revenue</u>	456,027		43
44	<u>Due to Life Right Residents</u>	1,046,099		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 11,669,090	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,225,698	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 21,721,388	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 34,947,086	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 20,442,899	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 20,442,899	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,278,489	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,278,489	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)	\$ 21,721,388	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lewis Memorial Christian Vlg# 0021436Report Period Beginning: July 1, 2012Ending: June 30, 2013

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,013,104	1
2	Discounts and Allowances for all Levels	(5,656,715)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,356,389	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,272,109	6
7	Oxygen	35,153	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,307,262	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	35,857	13
14	Non-Patient Meals	10,112	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	856,399	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	77,190	19
20	Radiology and X-Ray	57,955	20
21	Other Medical Services	165,958	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,203,471	23
D. Non-Operating Revenue			
24	Contributions	295,456	24
25	Interest and Other Investment Income***	282,669	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 578,125	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	26	27
28	Retirement Center	1,443,909	28
28a	Gain/Loss on Investments & Equipment	538,444	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,982,379	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,427,626	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,631,459	31
32	Health Care	6,055,602	32
33	General Administration	2,823,241	33
B. Capital Expense			
34	Ownership	1,396,237	34
C. Ancillary Expense			
35	Special Cost Centers	2,242,598	35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,149,137	40
41	Income before Income Taxes (line 30 minus line 40)**	1,278,489	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,278,489	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,407,323	44
45	Private Pay - Net Inpatient Revenue	3,078,046	45
46	Medicare - Net Inpatient Revenue	(214,023)	46
47	Other-(specify) <u>HMO</u>	97,049	47
48	Other-(specify) <u>Medicare Advantage/Nursing/Shared Homes</u>	(12,006)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,356,389	49

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

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

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

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

Facility Name & ID Number Lewis Memorial Christian Vlg

0021436

Report Period Beginning: July 1, 2012

Ending: June 30, 2013

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	2,304	3,417	\$ 128,199	\$ 37.52	1
2	Assistant Director of Nursing	2,022	2,252	53,482	23.75	2
3	Registered Nurses	16,980	18,379	398,613	21.69	3
4	Licensed Practical Nurses	49,147	51,766	1,037,329	20.04	4
5	CNAs & Orderlies	132,130	135,699	1,789,672	13.19	5
6	CNA Trainees	-	-	-		6
7	Licensed Therapist	-	-	-		7
8	Rehab/Therapy Aides	-	-	-		8
9	Activity Director	1,892	2,080	38,991	18.75	9
10	Activity Assistants	4,732	5,307	55,039	10.37	10
11	Social Service Workers	40,149	43,515	634,017	14.57	11
12	Dietician	-	-	-		12
13	Food Service Supervisor	-	-	-		13
14	Head Cook	-	-	-		14
15	Cook Helpers/Assistants	31,409	33,511	354,764	10.59	15
16	Dishwashers	-	-	-		16
17	Maintenance Workers	5,110	5,529	101,687	18.39	17
18	Housekeepers	19,281	20,752	216,437	10.43	18
19	Laundry	5,385	5,803	66,905	11.53	19
20	Administrator	1,484	1,565	158,579	101.33	20
21	Assistant Administrator	-	-	-		21
22	Other Administrative	1,609	1,718	30,166	17.56	22
23	Office Manager	1,908	2,139	56,598	26.46	23
24	Clerical	8,796	9,547	109,674	11.49	24
25	Vocational Instruction	-	-	-		25
26	Academic Instruction	-	-	-		26
27	Medical Director	-	-	-		27
28	Qualified MR Prof. (QMRP)	-	-	-		28
29	Resident Services Coordinator	-	-	-		29
30	Habilitation Aides (DD Homes)	-	-	-		30
31	Medical Records	4,787	5,263	73,437	13.95	31
32	Other Health C: <u>Apt/Congergate</u>	6,337	6,907	172,659	25.00	32
33	Other(specify) <u>Marketing/Beauty</u>	5,504	6,199	120,666	19.46	33
34	TOTAL (lines 1 - 33)	340,963	361,345	\$ 5,596,914 *	\$ 15.49	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	1191.50	\$ 53,450	3.1.3	35
36	Medical Director	416.00	21,015	3.9.3	36
37	Medical Records Consultant	60.00	3,445	3.10.3	37
38	Nurse Consultant	413.75	24,177	3.10.3	38
39	Pharmacist Consultant	120.00	5,878	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	7.75	446	3.11.3	44
45	Social Service Consultant	29.67	4,255	3.12.3	45
46	Other(specify) <u>Interim Administrato</u>	3136.00	86,940	3.10.3	46
47	<u>Contracted Nursing</u>	2064.25	203,722	3.10.3	47
48					48
49	TOTAL (lines 35 - 48)	7,439	\$ 403,327		49

C. CONTRACT NURSES

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

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

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

Facility Name & ID Number Lewis Memorial Christian Vlg

0021436

Report Period Beginning: July 1, 2012 Ending: June 30, 201

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. LSN & LEADING AGE - \$10,571.34
- (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. \$ 43,148 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.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 315,464
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. \$ 10,112
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? YES
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: CLIFTONLARSONALLEN LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees.