FOR BHF USE

LL1

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

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

I. IDPH License ID Number: 0021436

Facility Name: Lewis Memorial Christian Village

Address: 3400 West Washington Street (Number) Springfield (City) 62711 (Zip Code)

County: Sangamon

Telephone Number: 217-787-9600 **Fax #** 217-787-9601

HFS ID Number:

Date of Initial License for Current Owners: 9/19/1977

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

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

Paid Preparer

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

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	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 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	19,850	15,242	18,237	53,329	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,850	15,242	18,237	53,329	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.26%

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 9/19/1977

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 155 and days of care provided 16,111

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 6/30/11 Fiscal Year: 6/30/11

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

STATE OF ILLINOIS

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	375,129	42,874	48,466	466,469		466,469		466,469			1
2	Food Purchase		375,257		375,257		375,257	(9,183)	366,074			2
3	Housekeeping	193,028	48,815		241,843		241,843		241,843			3
4	Laundry	109,981	11,715		121,696		121,696	1,105	122,801			4
5	Heat and Other Utilities			234,090	234,090		234,090	(8,192)	225,898			5
6	Maintenance	128,815	10,946	107,435	247,196		247,196	26,585	273,781			6
7	Other (specify):*											7
8	TOTAL General Services	806,953	489,607	389,991	1,686,551		1,686,551	10,315	1,696,866			8
	B. Health Care and Programs											
9	Medical Director			11,250	11,250		11,250		11,250			9
10	Nursing and Medical Records	3,785,708	251,635	61,517	4,098,860		4,098,860	(714)	4,098,146			10
10a	Therapy			1,391,247	1,391,247		1,391,247		1,391,247			10a
11	Activities	115,531	3,573	2,369	121,473		121,473		121,473			11
12	Social Services	162,423	9,457	10,210	182,090		182,090		182,090			12
13	CNA Training											13
14	Program Transportation			62,875	62,875		62,875	(750)	62,125			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,063,662	264,665	1,539,468	5,867,795		5,867,795	(1,464)	5,866,331			16
	C. General Administration											
17	Administrative	190,124	952	759,015	950,091		950,091	(655,415)	294,676			17
18	Directors Fees											18
19	Professional Services			27,273	27,273		27,273	37,522	64,795			19
20	Dues, Fees, Subscriptions & Promotions			31,694	31,694		31,694	8,744	40,438			20
21	Clerical & General Office Expenses	183,477	32,861	139,192	355,530		355,530	189,714	545,244			21
22	Employee Benefits & Payroll Taxes			1,111,952	1,111,952		1,111,952	54,482	1,166,434			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,875	14,875		14,875	17,461	32,336			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			98,591	98,591		98,591	1,493	100,084			26
27	Other (specify):* Marketing	106,606	1,695	28,857	137,158		137,158	(137,158)				27
28	TOTAL General Administration	480,207	35,508	2,211,449	2,727,164		2,727,164	(483,157)	2,244,007			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,350,822	789,780	4,140,908	10,281,510		10,281,510	(474,306)	9,807,204			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, 2010 Ending: June 30, 2011

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			543,321	543,321		543,321	31,451	574,772			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			282,653	282,653		282,653	(282,653)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			75,144	75,144		75,144	7,076	82,220			35
36	Other (specify):* Deferred Financing Costs			2,973	2,973		2,973		2,973			36
37	TOTAL Ownership			904,091	904,091		904,091	(244,126)	659,965			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			813,002	813,002		813,002	(75,058)	737,944			39
40	Barber and Beauty Shops	39,643	1,122		40,765		40,765		40,765			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			84,863	84,863		84,863		84,863			42
43	Other (specify):* Apt/Congregate	216,231		626,298	842,529		842,529	(842,529)				43
44	TOTAL Special Cost Centers	255,874	1,122	1,524,163	1,781,159		1,781,159	(917,587)	863,572			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,606,696	790,902	6,569,162	12,966,760		12,966,760	(1,636,019)	11,330,741			45

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(9,183)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,323)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(128,088)	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	(154,565)	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	(6,700)	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	(50,134)	21		24
25	Fund Raising, Advertising and Promotional	(137,158)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(845,255)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,342,406)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(293,613)	VII-B	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (293,613)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,636,019)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Lewis Memorial Christian Village

ID# 0021436

Report Period Beginning: July 1, 2010

Ending: June 30, 2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Garage Rental - Nursing	$ (714)	10	1
2	Late Fee	(40)	6	2
3	Late Fee	(340)	21	3
4	Apartment/Congregate	(842,529)	43	4
5	Vending Revenue	(882)	21	5
6	Transportation Revenue	(750)	14	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**	(845,255)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lewis Memorial Christian Village **#** 0021436 **Report Period Beginning:** July 1, 2010 **Ending:** June 30, 2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	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	(9,183)	0	0	0	0	0	0	0	0	0	0	(9,183)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	1,105	0	0	0	0	0	0	0	0	0	1,105	4
5	Heat and Other Utilities	(11,323)	3,131	0	0	0	0	0	0	0	0	0	(8,192)	5
6	Maintenance	(40)	26,625	0	0	0	0	0	0	0	0	0	26,585	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(20,546)	30,861	0	0	0	0	0	0	0	0	0	10,315	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	(714)	0	0	0	0	0	0	0	0	0	0	(714)	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	(750)	0	0	0	0	0	0	0	0	0	0	(750)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,464)	0	0	0	0	0	0	0	0	0	0	(1,464)	16
	C. General Administration													
17	Administrative	0	(655,415)	0	0	0	0	0	0	0	0	0	(655,415)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	37,522	0	0	0	0	0	0	0	0	0	37,522	19
20	Fees, Subscriptions & Promotions	0	8,744	0	0	0	0	0	0	0	0	0	8,744	20
21	Clerical & General Office Expenses	(58,056)	247,770	0	0	0	0	0	0	0	0	0	189,714	21
22	Employee Benefits & Payroll Taxes	0	54,482	0	0	0	0	0	0	0	0	0	54,482	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	17,461	0	0	0	0	0	0	0	0	0	17,461	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	1,493	0	0	0	0	0	0	0	0	0	1,493	26
27	Other (specify):*	(137,158)	0	0	0	0	0	0	0	0	0	0	(137,158)	27
28	**TOTAL General Administration**	(195,214)	(287,943)	0	0	0	0	0	0	0	0	0	(483,157)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(217,224)	(257,082)	0	0	0	0	0	0	0	0	0	(474,306)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	31,451	0	0	0	0	0	0	0	0	0	31,451	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(282,653)	0	0	0	0	0	0	0	0	0	0	(282,653)	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	7,076	0	0	0	0	0	0	0	0	0	7,076	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(282,653)	38,527	0	0	0	0	0	0	0	0	0	(244,126)	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	(75,058)	0	0	0	0	0	0	0	0	0	(75,058)	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):*	(842,529)	0	0	0	0	0	0	0	0	0	0	(842,529)	43
44	TOTAL Special Cost Centers	(842,529)	(75,058)	0	0	0	0	0	0	0	0	0	(917,587)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,342,406)	(293,613)	0	0	0	0	0	0	0	0	0	(1,636,019)	45

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Midwest Christian Villages, Inc. dba: Christian Homes, Inc.	100.00%	$ 3,131	$ 3,131	1
2	V	6	Maintenance				26,625	26,625	2
3	V	17	Administrative	759,015			103,600	(655,415)	3
4	V	19	Professional Services				37,522	37,522	4
5	V	21	Clerical				247,770	247,770	5
6	V	22	Employee Benefits				54,482	54,482	6
7	V	24	Travel & Seminars				17,461	17,461	7
8	V	26	Insurance				1,493	1,493	8
9	V	30	Depreciation				31,451	31,451	9
10	V	4	Interest				1,105	1,105	10
11	V	20	Dues and Subscriptions				8,744	8,744	11
12	V	35	Rental and Leasing				7,076	7,076	12
13	V	39	Pharmacy Services	760,469	Senior Care Pharmacy	0.00%	685,411	(75,058)	13
14	Total			$ 1,519,484			$ 1,225,871	$ * (293,613)	14

*** 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, 2010 Ending: June 30, 2011

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: ne 30, 2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		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	$ 4,694,085	5/15/2031	0.0567	$ 117,872	1
2	Illinois Finance Authority		X	Refinance Debt		7/1/10	5,500,000	5,500,000	5/15/2027	0.0613		2
3	GO Bonds	X		Refinance Debt	$1,879.00	Various*	Various*	380,341	6/30/2032	Various*	10,216	3
4	*this is an allocation of the total GO bond debt which includes several different series with several different rates of interest											4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$1,879.00		$ 10,320,517	$ 10,574,426			$ 128,088	9
	B. Non-Facility Related*											
10	Congregate/Duplex/Wellness Center/Shared Home										154,565	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 154,565	14
15	TOTALS (line 9+line14)						$ 10,320,517	$ 10,574,426			$ 282,653	15

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

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

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

Facility Name & ID Number Lewis Memorial Christian Village **#** 0021436 **Report Period Beginning:** July 1, 2010 **Ending:** June 30, 2011

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006		8
	2007		9
	2008		10
	2009		11
	2010		12

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

NOTES:

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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	See Attachments	See Attachments	$ 90,228.00	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 90,228.00	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

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

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

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

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

Apartments
Congregate

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

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	55,000	Various	$ 308,762	1
2	Home Office Allocation			9,597	2
3	TOTALS	55,000		$ 318,359	3

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	155			1977	$ 2,286,830	$ 59,751	40	$ 59,751	$	$ 1,912,040	4
5				1978	100,542		40				5
6				1979	420,937		20				6
7											7
8	Home Office Allocation				99,224	6,403		6,403		227,887	8
	Improvement Type**										
9	1978 Fixed Assets			1978	85,870		Various			85,870	9
10	1979 Fixed Assets			1979	29,532	7	Various	7		29,421	10
11	1980 Fixed Assets			1980	521		Various			521	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	15,750		Various			15,750	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	127,234	1,401	Various	1,401		127,234	21
22	1994 Fixed Assets			1994	25,332		Various			25,332	22
23	1995 Fixed Assets			1995	45,940		Various			45,949	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	60,556	1,107	Various	1,107		30,138	27
28	2000 Fixed Assets			2000	21,152		Various			21,152	28
29	2001 Fixed Assets			2001	1,184	133	Various	133		1,184	29
30	2002 Fixed Assets			2002	34,136	2,221	Various	2,221		26,331	30
31	2003 Fixed Assets			2003	27,108	2,642	Various	2,642		21,627	31
32	2004 Fixed Assets			2004	94,601	9,461	Various	9,461		65,458	32
33	2005 Fixed Assets			2005	77,530	8,180	Various	8,180		47,427	33
34	2006 Fixed Assets			2006	479,564	23,977	Various	23,977		118,773	34
35	2007 Fixed Assets			2007	377,643	33,350	Various	33,350		139,899	35
36	Generator & Rooftop unit			2008	61,600	6,160	10	6,160		21,047	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, 2010 Ending: June 30, 2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	4 100 Galllon Water Heaters	2008	48,000	4,800	10	4,800		15,200	37
38	Install 4 door closers and manual pull	2008	2,931	293	10	293		830	38
39	Install weatherproof exit lights	2008	5,600	560	10	560		1,587	39
40	Window valances - 34 rooms	2008	3,821	764	5	764		1,974	40
41	Rooftop unit #4	2009	18,240	1,824	10	1,824		3,800	41
42	Sidewalks - remove old and pour new	2009	4,609	461	10	461		576	42
43	Sliding Shower Door	2009	895	90	10	90		180	43
44	Replacement Windows	2009	897	90	10	90		180	44
45	Replaced Door Closers in 300 Wing	2009	1,503	150	10	150		300	45
46	SNF Shower Refurb	2009	76,536	7,654	10	7,654		13,415	46
47	Dining Room Ceiling	2010	30,100	3,010	10	3,010		4,523	47
48	Back Service Doors	2010	4,182	418	10	418		594	48
49	SNF Refurb Project	2010	414,080	41,408	10	41,408		69,126	49
50	Replace Laundry Roof Top A/C Unit	2010	37,820	3,782	10	3,782		5,368	50
51	Gutter Installation on Front Canopy	2010	1,960	196	10	196		278	51
52	Landscaping	2010	400,013	40,001	10	40,001		53,444	52
53	Architectual Services	2010	4,470	447	10	447		633	53
54	Water Main Extension/Fire Hydrant	2010	13,635	1,364	10	1,364		1,937	54
55	FY10 Mine Subsidence	2010	305,566	30,557	10	30,557		38,279	55
56	Removal of Stumps and Sign	2010	8,126	813	10	813		813	56
57	Pour Walk - Grade Site	2010	18,800	1,880	10	1,880		1,880	57
58	Door Closure for LSC Survey	2010	2,671	223	10	223		223	58
59	Bistro - Architectural Services	2010	5,536	461	10	461		461	59
60	Sidewalk	2010	35,823	2,985	10	2,985		2,985	60
61	Sprinkler Heads	2010	642	48	10	48		48	61
62	Tamper Switches	2010	580	44	10	44		44	62
63	Dumpster Pad	2010	38,820	2,912	10	2,912		2,912	63
64	Backflow Preventer	2010	5,980	449	10	449		449	64
65	Half Wall Extension	2010	3,555	237	10	237		237	65
66	Utility Room Lumber	2010	845	56	10	56		56	66
67	Parking Lot Sealing and Striping	2010	9,925	662	10	662		662	67
68	Bistro - Sprinklers	2010	1,503	88	10	88		88	68
69	Light Poles Next to Sidewalk	2010	4,222	246	10	246		246	69
70	TOTAL (lines 4 thru 69)		$ 6,143,301	$ 303,764		$ 303,764	$	$ 3,344,995	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, 2010 Ending: June 30, 2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 6,143,301	$ 303,764		$ 303,764	$	$ 3,344,995	1
2	Suspended Ceiling, Hot/Cold Carts, Countertops, Flooring, Paint,	2010	63,570	1,854	20	1,854		1,854	2
3	Bistro - Duct Work	2010	1,288	75	10	75		75	3
4	Bistro - Electrical Work	2011	10,252	513	10	513		513	4
5	Bistro - Plumbing	2011	2,847	142	10	142		142	5
6	Suspended Ceiling, Flooring, Lighting, Window Coverings, Paint	2011	20,386	849	10	849		849	6
7	Activity Room Ceiling	2011	5,900	246	10	246		246	7
8	Flag Pole Light	2011	558	23	10	23		23	8
9	Water and Sewer Lines	2011	74,790	3,116	10	3,116		3,116	9
10	Garage Roof	2011	1,913	48	10	48		48	10
11	SNF Storage Building	2011	5,014	125	10	125		125	11
12	Engineering - Garage and Sewer	2011	1,353	23	10	23		23	12
13	Engineering - Sewer Line	2011	23,195	387	10	387		387	13
14	Sewer Repair	2011	3,230	27	10	27		27	14
15	Landscaping - Northeast Bldg	2011	10,990	92	10	92		92	15
16	Unit 3320 - Landscaping	2011	450	4	10	4		4	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)		$ 6,369,037	$ 311,288		$ 311,288	$	$ 3,352,519	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, 2010 Ending: June 30, 2011

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 562,637	$ 71,559	$ 71,559	$	Various	$ 303,686	71
72	Current Year Purchases	187,353	12,910	12,910		Various	12,910	72
73	Fully Depreciated Assets	637,781	5,345	5,345		Various	637,781	73
74	Home Office Allocation	470,433	30,358	30,358			52,198	74
75	TOTALS	$ 1,858,204	$ 120,172	$ 120,172	$		$ 1,006,575	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			$ 83,733	$ 20,933	$ 20,933	$		$ 60,171	76
77										77
78										78
79	Home Office Allocation			58,067	3,747	3,747			24,316	79
80	TOTALS			$ 141,800	$ 24,680	$ 24,680	$		$ 84,487	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)	$ 8,687,400	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 456,140	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 456,140	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)	$ 4,443,581	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	$ 723,713	$ 34,587	$ 51,880	86
87	Wellness Center Bldg & Equip	1,033,070	50,764	234,589	87
88	Duplex Bldg & Equip	5,164,849	118,411	2,402,953	88
89					89
90					90
91	TOTALS	$ 6,921,632	$ 203,762	$ 2,689,422	91

G. Construction-in-Progress

	Description	Cost	
92	Resident Room and Therapy	$ 1,317,127	92
93	2nd Shared Hsng Bldg/Maint Bldg	225,120	93
94	Home Office Allocation	91,733	94
95		$ 1,633,980	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 Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

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

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 75,144 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 Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

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

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

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

   Administrator only hires certified students

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a-3	hrs	$	13,063	$ 605,053	$	13,063	$ 605,053	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		4,481	186,495		4,481	186,495	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs		16,416	599,699		16,416	599,699	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	33,960	$ 1,391,247	$	33,960	$ 1,391,247	14

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

STATE OF ILLINOIS

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2011 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 11,109,377	$	1
2	Cash-Patient Deposits	23,357		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 114,142)	1,727,295		3
4	Supply Inventory (priced at)	12,614		4
5	Short-Term Investments	6,839,545		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	15,198		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interest/Pledges Receivable	50,026		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 19,777,412	$	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	11,429,116		14
15	Leasehold Improvements, at Historical Cost	3,932,901		15
16	Equipment, at Historical Cost	1,629,874		16
17	Accumulated Depreciation (book methods)	(7,225,154)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,348,756		21
22	Other Long-Term Assets (spe CIP	1,542,247		22
23	Other(specify): Deferred Financing Fees	62,423		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 13,028,925	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 32,806,337	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 794,295	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	23,357		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	368,442		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	45,114		32
33	Accrued Interest Payable	95,756		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Liabilities	26,054		36
37	FIN 47 Liability	75,273		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,428,291	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	10,574,426		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Life Right Revenue	545,779		43
44	Due to Life Right Residents	949,287		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 12,069,492	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 13,497,783	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 19,308,554	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 32,806,337	$	48

*(See instructions.)

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 17,132,152	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 17,132,152	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,176,402	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)**	$ 2,176,402	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)**	$ 19,308,554	24 *

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 9,827,207	1
2	Discounts and Allowances for all Levels	(3,117,034)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,710,173	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,067,696	6
7	Oxygen	40,772	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,108,468	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	40,988	13
14	Non-Patient Meals	9,183	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,157,300	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	124,621	19
20	Radiology and X-Ray	48,960	20
21	Other Medical Services	280,281	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,661,333	23
	D. Non-Operating Revenue		
24	Contributions	96,410	24
25	Interest and Other Investment Income***	230,904	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 327,314	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)	22,136	27
28	Apartment/Duplex	802,921	28
28a	Gain/Loss on Investments & Equipment	510,817	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,335,874	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 15,143,162	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,686,551	31
32	Health Care	5,867,795	32
33	General Administration	2,727,164	33
	B. Capital Expense		
34	Ownership	904,091	34
	C. Ancillary Expense		
35	Special Cost Centers	1,696,296	35
36	Provider Participation Fee	84,863	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,966,760	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,176,402	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,176,402	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, 2010 Ending: June 30, 2011

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	3,844	4,192	$ 187,145	$ 44.64	1
2	Assistant Director of Nursing	80	80	2,422	30.28	2
3	Registered Nurses	21,381	22,481	589,646	26.23	3
4	Licensed Practical Nurses	42,320	44,655	936,838	20.98	4
5	CNAs & Orderlies	140,172	144,835	1,853,092	12.79	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,779	2,000	37,929	18.96	9
10	Activity Assistants	5,742	6,272	77,602	12.37	10
11	Social Service Workers	8,981	9,631	162,423	16.86	11
12	Dietician					12
13	Food Service Supervisor	3,038	3,113	51,604	16.58	13
14	Head Cook					14
15	Cook Helpers/Assistants	31,112	32,766	323,525	9.87	15
16	Dishwashers					16
17	Maintenance Workers	7,473	7,998	128,815	16.11	17
18	Housekeepers	18,252	19,342	193,028	9.98	18
19	Laundry	8,777	9,256	109,981	11.88	19
20	Administrator	1,809	2,000	190,124	95.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,875	2,000	56,089	28.04	23
24	Clerical	9,440	10,072	127,388	12.65	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	5,769	6,344	216,565	34.14	31
32	Other Health C: Apt/Congregate	8,471	9,062	216,231	23.86	32
33	Other(specify) Marketing/Beauty	5,845	6,558	146,249	22.30	33
34	TOTAL (lines 1 - 33)	326,160	342,657	$ 5,606,696 *	$ 16.36	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	968	$ 47,365	3.1.3	35
36	Medical Director	228	11,250	3.9.3	36
37	Medical Records Consultant	76	3,490	3.10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	120	5,640	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	92	4,753	3.12.3	45
46	Other(specify) Interim DON	348	31,696	3.10.3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,831	$ 104,194		49

C. CONTRACT NURSES

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Brian Miller	Administrator	0	$ 190,124
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 190,124

B. Administrative - Other

Description	Amount
Management Fee Expense	$ 759,015
TOTAL (agree to Schedule V, line 17, col. 3)	$ 759,015
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Davis & Campbell	Legal	$ 24,941
Armstrong Teasdale	Legal	1,009
My Innerview	Resident/Employee Survey	1,323
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 27,273

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 163,080
Unemployment Compensation Insurance	98,429
FICA Taxes	403,320
Employee Health Insurance	380,760
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	19,339
Employee Uniforms	4,234
Employee Expense	31,115
Executive Retention Expense	3,675
457 Plan Expense	8,000
Home Office Allocation	54,482
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,166,434

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	18,364
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
License	323
Dues	11,711
Subscriptions	818
RN Exam and Registration	291
Miscellaneous (See Attached)	187
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 31,694

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 4,039
In-State Travel	7,567
Seminar Expense	3,269
Home Office Allocation	17,461
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 32,336

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 Ending: June 30, 2011

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

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

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2010 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 & AAHSA - $10,061**

(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. $ **25,780** 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.

(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. $ **84,863**
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. $ **9,183**

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

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