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.

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0021436

Facility Name: Lewis Memorial Christian Vlg

Address: 3400 West Washington (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 501 (c)(3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Kenna Hudson **Telephone Number:** 314-587-7924
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/14 to 6/30/15 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) Dr. Timothy Phillippe
(Title) CEO

Paid Preparer

(Signed) (Date)
(Print Name and Title) Amanda Tinney, CPA, Principal
(Firm Name & Address) CliftonLarsonAllen, LLP, 600 Washington Ave. Suite 1800 St. Louis MO 63101
(Telephone) 314-925-4389 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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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 N/A

	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	171	Skilled (SNF)	171	62,415	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	171	TOTALS	171	62,415	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	22,095	17,953	12,323	52,371	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,095	17,953	12,323	52,371	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.91%

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

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

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 09/19/1977

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 171 and days of care provided 6,894

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 6/30/2015 Fiscal Year: 6/30/2015

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	369,570	25,617	51,217	446,404		446,404	(26)	446,378			1
2	Food Purchase		333,467		333,467		333,467	(6,174)	327,293			2
3	Housekeeping	222,534	41,175		263,709		263,709		263,709			3
4	Laundry	73,447	13,503		86,950		86,950		86,950			4
5	Heat and Other Utilities			311,456	311,456		311,456	3,382	314,838			5
6	Maintenance	140,179	9,621	121,969	271,769		271,769	7,963	279,732			6
7	Other (specify):* Trash			32,287	32,287		32,287		32,287			7
8	TOTAL General Services	805,730	423,383	516,929	1,746,042		1,746,042	5,145	1,751,187			8
	B. Health Care and Programs											
9	Medical Director			24,120	24,120		24,120		24,120			9
10	Nursing and Medical Records	3,992,839	177,033	25,663	4,195,535		4,195,535		4,195,535			10
10a	Therapy			1,295,713	1,295,713		1,295,713		1,295,713			10a
11	Activities	99,284	4,617	2,138	106,039		106,039		106,039			11
12	Social Services	159,955	916	2,972	163,843		163,843		163,843			12
13	CNA Training											13
14	Program Transportation	65,750		35,145	100,895		100,895	(180)	100,715			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,317,828	182,566	1,385,751	5,886,145		5,886,145	(180)	5,885,965			16
	C. General Administration											
17	Administrative	193,572	66	838,500	1,032,138		1,032,138	(602,687)	429,451			17
18	Directors Fees											18
19	Professional Services			41,893	41,893		41,893	70,639	112,532			19
20	Dues, Fees, Subscriptions & Promotions			40,243	40,243		40,243		40,243			20
21	Clerical & General Office Expenses	235,481	17,598	655,178	908,257		908,257	(56,969)	851,288			21
22	Employee Benefits & Payroll Taxes			1,156,355	1,156,355		1,156,355	79,442	1,235,797			22
23	Inservice Training & Education											23
24	Travel and Seminar			24,148	24,148		24,148	42,067	66,215			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			156,255	156,255		156,255	(18,653)	137,602			26
27	Other (specify):* Marketing	101,107	1,536	45,818	148,461		148,461	(148,461)				27
28	TOTAL General Administration	530,160	19,200	2,958,390	3,507,750		3,507,750	(634,622)	2,873,128			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,653,718	625,149	4,861,070	11,139,937		11,139,937	(629,657)	10,510,280			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 Vlg #0021436 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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			822,629	822,629		822,629	66,256	888,885			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			634,633	634,633		634,633	(293,824)	340,809			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			61,432	61,432		61,432		61,432			35
36	Other (specify):* **Deferred Financing Costs**			2,973	2,973		2,973		2,973			36
37	**TOTAL Ownership**			1,521,667	1,521,667		1,521,667	(227,568)	1,294,099			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			600,727	600,727		600,727	(16,076)	584,651			39
40	Barber and Beauty Shops	33,651	864	370,020	404,535		404,535		404,535			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):* **Apt/Congregate**	513,624		852,985	1,366,609		1,366,609	(1,366,609)				43
44	**TOTAL Special Cost Centers**	547,275	864	1,823,732	2,371,871		2,371,871	(1,382,685)	989,186			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	6,200,993	626,013	8,206,469	15,033,475		15,033,475	(2,239,910)	12,793,565			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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	(6,174)	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	(293,824)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(144,871)	21		24
25	Fund Raising, Advertising and Promotional	(148,461)	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 See Pg5A	(1,731,762)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (2,325,092)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule	85,182	VII-B	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 85,182		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,239,910)		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

Lewis Memorial Christian Vlg

ID# 0021436

Report Period Beginning: 7/1/14

Ending: 6/30/15

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Transportation	$ (180)	14	1
2	Late Fees, Finance Charges	(291)	21	2
3	Apartment/Congregate	(1,366,609)	43	3
4	Vending Revenue	(947)	21	4
5	Fines & Penalties	(361,200)	21	5
6	Miscellaneous Revenue	(2,352)	21	6
7	Late Fees, Finance Charges	(157)	6	7
8	Late Fees, Finance Charges	(26)	1	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**	(1,731,762)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(26)	0	0	0	0	0	0	0	0	0	0	(26)	1
2	Food Purchase	(6,174)	0	0	0	0	0	0	0	0	0	0	(6,174)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	3,382	0	0	0	0	0	0	0	0	0	3,382	5
6	Maintenance	(157)	8,120	0	0	0	0	0	0	0	0	0	7,963	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(6,357)	11,502	0	0	0	0	0	0	0	0	0	5,145	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	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	(180)	0	0	0	0	0	0	0	0	0	0	(180)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(180)	0	0	0	0	0	0	0	0	0	0	(180)	16
	C. General Administration													
17	Administrative	0	(602,687)	0	0	0	0	0	0	0	0	0	(602,687)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	70,639	0	0	0	0	0	0	0	0	0	70,639	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(509,661)	452,692	0	0	0	0	0	0	0	0	0	(56,969)	21
22	Employee Benefits & Payroll Taxes	0	79,442	0	0	0	0	0	0	0	0	0	79,442	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	42,067	0	0	0	0	0	0	0	0	0	42,067	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	(18,653)	0	0	0	0	0	0	0	0	0	(18,653)	26
27	Other (specify):*	(148,461)	0	0	0	0	0	0	0	0	0	0	(148,461)	27
28	**TOTAL General Administration**	(658,122)	23,500	0	0	0	0	0	0	0	0	0	(634,622)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(664,659)	35,002	0	0	0	0	0	0	0	0	0	(629,657)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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	66,256	0	0	0	0	0	0	0	0	0	66,256	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(293,824)	0	0	0	0	0	0	0	0	0	0	(293,824)	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**	(293,824)	66,256	0	0	0	0	0	0	0	0	0	(227,568)	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	(16,076)	0	0	0	0	0	0	0	0	0	(16,076)	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):*	(1,366,609)	0	0	0	0	0	0	0	0	0	0	(1,366,609)	43
44	**TOTAL Special Cost Centers**	(1,366,609)	(16,076)	0	0	0	0	0	0	0	0	0	(1,382,685)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(2,325,092)	85,182	0	0	0	0	0	0	0	0	0	(2,239,910)	45

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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 Board of Directors Attachment						

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. d/b/a Christian Homes, Inc.	100.00%	$ 3,382	$ 3,382	1
2	V	6	Maintenance				8,120	8,120	2
3	V	17	Administrative	838,500			235,813	(602,687)	3
4	V	19	Professional Services				70,639	70,639	4
5	V	21	Clerical				451,245	451,245	5
6	V	22	Employee Benefits				79,442	79,442	6
7	V	21	Dues & Subscriptions				317	317	7
8	V	24	Travel and Seminars				42,067	42,067	8
9	V	26	Insurance				(18,653)	(18,653)	9
10	V	30	Depreciation				66,256	66,256	10
11	V	21	Other Administrative Expense				1,130	1,130	11
12	V	39	Pharmacy Services	518,585	Midwest Senior Ministries d/b/a Senior Care Pharmacy	0.00%	502,509	(16,076)	12
13	V								13
14	Total			$ 1,357,085			$ 1,442,267	$ * 85,182	14

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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 N/A								$		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: 7/1/14 Ending: 6/30/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		This workpaper is N/A				$	$		$	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: 7/1/14 Ending: 6/30/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	ILLINOIS FINANCE AUTHORITY		X	REFINANCE DEBT	$20,870.00	6/30/07	$ 4,820,517	$ 5,407,555	5/15/2031	0.0567	$ 196,984	1
2	ILLINOIS FINANCE AUTHORITY		X	REFINANCE DEBT	$26,452.00	7/1/10	5,500,000	5,429,081	5/15/2027	0.0625	169,136	2
3	GO BONDS	X		REFINANCE DEBT	$1,490.00	Various*	Various*	294,010	6/30/2032	Various*	9,865	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				$48,812.00		$ 10,320,517	$ 11,130,646			$ 375,985	9
	B. Non-Facility Related*											
10	CONGEGRATE/DUPLEX/WELLNESS CENTER/SHARED HOME										258,648	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 258,648	14
15	TOTALS (line 9+line14)						$ 10,320,517	$ 11,130,646			$ 634,633	15

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

*** 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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 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 2015 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:			
	2010		8
	2011		9
	2012		10
	2013		11
	2014		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 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 Kenna Hudson

TELEPHONE 314-587-7924 FAX #: 217-732-8686

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

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	See Attachment	See Attachment	$ 118,698.86	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 118,698.86	$

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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? [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	77,000	Various	$ 308,762	1
2	Home Office Allocation			12,257	2
3	TOTALS	77,000		$ 321,019	3

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	1977	$ 2,286,830	$ 59,752		$ 59,752	$	$ 2,151,047	4
5			1978	1978	100,542						5
6			1979	1979	420,937						6
7			2011	2011	5,718,452	142,961		142,961		440,797	7
8	Home Office Allocation				118,866	12,781		12,781		88,130	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		740	11
12	1984 Fixed Assets			1984	6,077		VARIOUS			6,077	12
13	1985 Fixed Assets			1985	1,852		VARIOUS			1,852	13
14	1986 Fixed Assets			1986	9,923		VARIOUS			9,923	14
15	1987 Fixed Assets			1987	3,650		VARIOUS			3,650	15
16	1989 Fixed Assets			1989	9,150		VARIOUS			9,150	16
17										-	17
18	1991 Fixed Assets			1991	34,141		VARIOUS			34,141	18
19										-	19
20	1993 Fixed Assets			1993	129,417		VARIOUS			129,417	20
21										-	21
22	1995 Fixed Assets			1995	42,240		VARIOUS			42,240	22
23	1997 Fixed Assets			1997	13,091		VARIOUS			13,091	23
24	1998 Fixed Assets			1998	34,569		VARIOUS			34,569	24
25	1999 Fixed Assets			1999	73,686	1,106	VARIOUS	1,106		47,691	25
26	2000 Fixed Assets			2000	8,022		VARIOUS			8,022	26
27	2001 Fixed Assets			2001	1,184		VARIOUS			1,184	27
28	2002 Fixed Assets			2002	36,777	1,985	VARIOUS	1,985		32,816	28
29	2003 Fixed Assets			2003	12,843		VARIOUS			12,843	29
30	2004 Fixed Assets			2004	118,226	1,687	VARIOUS	1,687		118,226	30
31	2005 Fixed Assets			2005	43,603	2,598	VARIOUS	2,598		43,603	31
32	2006 Fixed Assets			2006	532,586	34,434	VARIOUS	34,434		306,819	32
33	2007 Fixed Assets			2007	354,203	24,693	VARIOUS	24,693		201,645	33
34	2008 Fixed Assets			2008	2,352,064	124,161	VARIOUS	124,161		879,593	34
35	2009 Fixed Assets			2009	111,071	11,107		11,107		64,063	35
36	SNF Refurb project			2010	414,080	41,408		41,408		227,744	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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	Dining Room Ceiling	2010	$ 30,100	$ 3,010		$ 3,010	$	$ 16,053	37
38	Back Service Doors	2010	4,182	418		418		2,196	38
39	Replace Laundry Roof Top Alc Unit	2010	37,820	3,782		3,782		19,856	39
40	Gutter Installation on Front Canopy	2010	1,960	196		196		1,029	40
41	Door Closure for LSC Survey	2010	2,671	267		267		1,291	41
42	Bistro - Architectural Services	2010	5,536	554		554		2,676	42
43	Tamper Switches	2010	580	58		58		276	43
44	SprinklerHeads	2010	642	64		64		305	44
45	Utility room lumher	2010	845	84		84		394	45
46	Half Wall Extension	2010	3,555	355		355		1,659	46
47	Bistro - Sprinklers	2010	1,503	150		150		689	47
48	Bistro - Duct Work	2010	1,288	129		129		590	48
49	Bistro - Construction	2010	63,570	3,179		3,179		14,568	49
50	Campus Beautification	2010	18,105	1,811		1,811		9,505	50
51	Landscaping	2010	400,013	40,001		40,001		206,674	51
52	FYIO Mine Subsidence	2010	305,566	30,557		30,557		155,329	52
53	Removal of stumps and sign	2010	8,126	813		813		4,063	53
54	Pour Walk - Grade site	2010	18,800	1,880		1,880		9,400	54
55	Sidewalk	2010	35,823	3,582		3,582		17,314	55
56	Backflow Preventer	2010	5,980	598		598		2,841	56
57	Dumpster Pad	2010	38,820	3,882		3,882		18,440	57
58	Parking Lot Sealing &Striping	2010	9,925	993		993		4,632	58
59	Light poles next to sidewalk	2010	4,222	422		422		1,935	59
60	Bistro - Plumbing	2011	2,847	285		285		1,281	60
61	Bistro - Electrical Work	2011	10,252	1,025		1,025		4,613	61
62	Activity Room Ceiling	2011	5,900	590		590		2,606	62
63	Lounge Remodel	2011	20,386	2,039		2,039		9,004	63
64	EIFS Facia	2011	35,000	3,500		3,500		14,000	64
65	HVAC Unit #8	2011	13,520	1,352		1,352		4,845	65
66	Flag Pole Light	2011	558	56		56		246	66
67	Water and Sewer lines	2011	74,790	7,479		7,479		33,032	67
68	Engineering - Garage and Sewer	2011	1,353	135		135		564	68
69	Engineering - Sewer Line	2011	23,195	2,320		2,320		9,665	69
70	TOTAL (lines 4 thru 69)		$ 14,291,438	$ 574,245		$ 574,245	$	$ 5,595,740	70

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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		$ 14,291,438	$ 574,245		$ 574,245	$	$ 5,595,740	1
2	Unit 3320 - Landscaping	2011	450	45		45		184	2
3	Sewer Repair	2011	3,230	323		323		1,319	3
4	Landscaping - Northeast Bldg	2011	10,990	1,099		1,099		4,488	4
5	Grading	2011	389	39		39		156	5
6	Geotechnical Services	2011	2,750	275		275		1,100	6
7	Irrigation System	2011	1,916	96		96		383	7
8	Garage Roof	2011	1,913	191		191		813	8
9	SNF Storage Building	2011	5,014	501		501		2,131	9
10	Lobby HVAC Unit *2	2012	23,380	2,338		2,338		8,183	10
11	HVAC Unit B	2012	26,590	2,659		2,659		9,307	11
12	Chapel - Replace Wals and Ceiling	2012	8,587	859		859		2,361	12
13	Walk in Cooler	2012	22,500	1,500		1,500		4,000	13
14	DDOR - SNF	2012	525	53		53		140	14
15	Landscaping	2012	35,519	3,552		3,552		12,432	15
16	Light Pole	2012	2,364	158		158		407	16
17	Maintenance Building Garage	2012	51,815	2,073		2,073		7,254	17
18	CHAPEL - ELECTRIC CONDUITS AND WIRING	2013	1,453	73		73		176	18
19	ROOF - KITCHEN AREA AND WEST AND SOUTH	2013	44,680	4,468		4,468		9,308	19
20	FENCE - DUMPSTER ENCLOSURE	2013	7,927	793		793		1,651	20
21	LANDSCAPING- SHRUB BEDS	2013	3,900	780		780		1,625	21
22	ROOF KITCHEN MAIN AREA	2014	49,800	3,320		3,320		4,427	22
23	DUCTLESS SPLIT SYSTEM IN SERVER ROOM	2014	7,375	738		738		860	23
24	REPLACE KITCHEN ROOF AREA	2014	50,200	5,020		5,020		6,275	24
25	LANDSCAPE PROJECT	2014	17,494	1,749		1,749		1,895	25
26	Concrete Sidewalk repair & replace	2014	1,120	68		68		68	26
27	Landscaping / sod	2014	6,770	677		677		677	27
28	Excavate & Refurbish concrete	2014	2,127	213		213		213	28
29	Landscaping courtyard 4	2014	1,352	124		124		124	29
30	Landscaping Amazing Grace	2014	6,554	655		655		655	30
31	Concrete replace driveway	2014	3,174	176		176		176	31
32	Concrete replace pation	2014	1,420	79		79		79	32
33	Concrete driveway replace	2014	1,936	108		108		108	33
34	TOTAL (lines 1 thru 33)		$ 14,696,652	$ 609,047		$ 609,047	$	$ 5,678,715	34

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 14,696,652	$ 609,047		$ 609,047	$	$ 5,678,715	1
2	Concrete driveway replace	2015	1,936	108		108		108	2
3	Unit 3408 & 3406 landscaping	2015	5,889	491		491		491	3
4	Landscape at Main Entrance west side	2015	5,656	424		424		424	4
5	Landscape work @3300 South	2015	1,300	98		98		98	5
6	Landscaping & removing of trees	2015	7,984	200		200		200	6
7	West Courtyard Landscaping	2015	8,112	68		68		68	7
8	AC unit Care Plan office	2015	6,455	215		215		215	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	Toe tie to GL		(1)	(996)		(996)		(831)	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 14,733,983	$ 609,655		$ 609,655	$	$ 5,679,488	34

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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	$ 1,101,719	$ 174,343	$ 174,343	$		$ 571,718	71
72	Current Year Purchases	168,587	16,920	16,920			16,920	72
73	Fully Depreciated Assets	818,342	12,830	12,830			818,342	73
74	Home Office Allocation	477,254	51,315	51,315			325,699	74
75	TOTALS	$ 2,565,902	$ 255,408	$ 255,408	$		$ 1,732,679	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			$ 184,432	$ 21,662	$ 21,662	$		$ 117,525	76
77										77
78										78
79	Home Office Allocation			20,090	2,160	2,160			13,893	79
80	TOTALS			$ 204,522	$ 23,822	$ 23,822	$		$ 131,418	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)	$ 17,825,426	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 888,885	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 888,885	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)	$ 7,543,585	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	$ 1,618,828	$ 71,974	$ 341,082	86
87	Wellness Center Building and Equipment	1,048,233	54,995	447,980	87
88	Duplex Building and Equipment	5,587,515	352,270	3,002,463	88
89					89
90					90
91	TOTALS	$ 8,254,576	$ 479,239	$ 3,791,525	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 190,536	92
93	Home Office Allocation	182	93
94			94
95		$ 190,718	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: 7/1/14 Ending: 6/30/15

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 61,432 Description: See Attachment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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.

   LMCV Only Hires Certified CNAs

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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	V10A-3	hrs	$	12,053	$ 530,939	$	12,053	$ 530,939	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		3,423	195,483		3,423	195,483	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		14,407	569,291		14,407	569,291	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			$	29,883	$ 1,295,713	$	29,883	$ 1,295,713	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 # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/15 (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	$ 10,927,877	$	1
2	Cash-Patient Deposits	22,940		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 293,500)	1,544,244		3
4	Supply Inventory (priced at)	8,509		4
5	Short-Term Investments	9,071,984		5
6	Prepaid Insurance	19,824		6
7	Other Prepaid Expenses	20,982		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Accrued Interest/Entrance Fees	228,977		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 21,845,337	$	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	18,656,041		14
15	Leasehold Improvements, at Historical Cost	3,942,450		15
16	Equipment, at Historical Cost	2,544,282		16
17	Accumulated Depreciation (book methods)	(10,907,387)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,812,984		21
22	Other Long-Term Assets (spe CIP/Deferred Financi	241,069		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 16,598,201	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 38,443,538	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 159,705	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,940		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	461,886		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	59,349		32
33	Accrued Interest Payable	80,767		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37	Accrued Liabilities/Fin 47 Liability	429,397		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,214,044	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	11,130,646		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Entrance Fees	1,190,083		43
44	Apt & Congregate	1,026,457		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 13,347,186	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 14,561,230	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 23,882,308	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 38,443,538	$	48

***(See instructions.)**

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 23,600,731	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 23,600,731	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	281,776	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) **Net Assets Released from Restriction - Operat**	(198)	15
16	Other (describe) **Rounding**	(1)	16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 281,577	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)**	$ 23,882,308	24 *

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

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 12,115,533	1
2	Discounts and Allowances for all Levels	(5,533,365)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,582,168	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,402,047	6
7	Oxygen	10,539	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,412,586	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	33,278	13
14	Non-Patient Meals	6,174	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	820,911	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	46,496	19
20	Radiology and X-Ray	25,086	20
21	Other Medical Services	115,069	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,047,014	23
	D. Non-Operating Revenue		
24	Contributions	151,194	24
25	Interest and Other Investment Income***	293,824	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 445,018	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)	2,352	27
28	Retirement Center	1,703,437	28
28a	Miscellaneous	122,676	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,828,465	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 15,315,251	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,746,042	31
32	Health Care	5,886,145	32
33	General Administration	3,507,750	33
	B. Capital Expense		
34	Ownership	1,521,667	34
	C. Ancillary Expense		
35	Special Cost Centers	2,371,871	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)***	$ 15,033,475	40
41	**Income before Income Taxes (line 30 minus line 40)****	281,776	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 281,776	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,819,819	44
45	Private Pay - Net Inpatient Revenue	4,073,352	45
46	Medicare - Net Inpatient Revenue	(310,271)	46
47	Other-(specify) HMO/HMO Ancillary/Medicare Advantage	(42)	47
48	Other-(specify) Nursing/Outpatient Part B	(690)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,582,168	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: 7/1/14 Ending: 6/30/15

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	3,458	3,886	$ 145,301	$ 37.39	1
2	Assistant Director of Nursing	528	536	17,039	31.79	2
3	Registered Nurses	14,252	15,338	363,356	23.69	3
4	Licensed Practical Nurses	64,101	68,227	1,311,493	19.22	4
5	CNAs & Orderlies	140,420	145,830	1,837,757	12.60	5
6	CNA Trainees	-	-	-		6
7	Licensed Therapist	-	-	-		7
8	Rehab/Therapy Aides	-	-	-		8
9	Activity Director	1,888	2,160	40,150	18.59	9
10	Activity Assistants	5,748	6,125	66,082	10.79	10
11	Social Service Workers	19,742	21,372	435,826	20.39	11
12	Dietician	-	-	-		12
13	Food Service Supervisor	2,064	2,240	44,069	19.67	13
14	Head Cook	10,264	11,394	124,803	10.95	14
15	Cook Helpers/Assistants	20,136	22,009	205,964	9.36	15
16	Dishwashers	-	-	-		16
17	Maintenance Workers	10,165	11,441	167,147	14.61	17
18	Housekeepers	15,425	16,803	179,406	10.68	18
19	Laundry	5,855	6,468	68,114	10.53	19
20	Administrator	-	-	-		20
21	Assistant Administrator	2,043	2,193	54,108	24.67	21
22	Other Administrative	-	-	-		22
23	Office Manager	3,871	4,252	104,519	24.58	23
24	Clerical	10,534	11,398	139,724	12.26	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	2,112	2,272	31,278	13.77	31
32	Other Health Care(specify)	11,788	12,895	318,459	24.70	32
33	Other(specify)	37,289	40,100	546,398	13.63	33
34	TOTAL (lines 1 - 33)	381,681	406,936	$ 6,200,993 *	$ 15.24	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	1,138	$ 51,046	V01-3	35
36	Medical Director	176	24,120	V09-3	36
37	Medical Records Consultant	60	3,220	V10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	120	4,318	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	4	244	V11-3	44
45	Social Service Consultant	19	1,087	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,517	$ 84,035		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 Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Cindy Schaaf	Executive Director	0	$ 193,572
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 193,572

B. Administrative - Other

Description	Amount
Management Fees	$ 838,500
TOTAL (agree to Schedule V, line 17, col. 3)	$ 838,500
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
National Research	Employee Surveys	$ 2,199
Davis & Campbell	Legal	13,356
Polsinelli Shughart	Legal	26,338
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 41,893

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 186,578
Unemployment Compensation Insurance	35,074
FICA Taxes	452,732
Employee Health Insurance	438,960
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
New Hire Expense	20,258
Employee Uniforms	4,338
Employee Expense	10,165
457 Plan Expense	8,250
Home Office Allocation	79,442
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,235,797

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 56)	1,512
Patient Background Checks 384	3,840
LICENSE	3,552
DUES	22,936
SUBSCRIPTIONS	8,403
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 40,243

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 6,651
In-State Travel	9,971
Seminar Expense	7,526
Home Office Allocation	42,067
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 66,215

**See instructions.

Facility Name & ID Number Lewis Memorial Christian Vlg # 0021436 Report Period Beginning: 7/1/14 Ending: 6/30/15

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 N/A		$		$	$	$	$	$	$	$	$	$
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: 7/1/14 Ending: 6/30/15

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. **Leading Age - $13,398**

(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. $ **42,091** Line **10**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **370,020**
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. $ **6,174**

(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 out of Schedule V? **YES**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **YES**
Attach invoices and a summary of services for all architect and appraisal fees.