		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: 0045807

Facility Name: Meridian Village Care Center

Address: 27 Auerbach Place (Number) | Glen Carbon (City) | 62034 (Zip Code)

County: Madison

Telephone Number: 314-968-9313 **Fax #** 314-968-5590

HFS ID Number:

Date of Initial License for Current Owners: 12/19/05

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		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2015 to 12/31/2015 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) Paul Ogier

(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title) Kevin Wellen, CPA; Director, Reimbursement

(Firm Name & Address) CliftonLarsonAllen, LLP; 600 Washington Ave. Suite 1800, St. Louis, MO 63101

(Telephone) 314-925-4446 Fax # 314-925-4350

In the event there are further questions about this report, please contact:
Name: Kevin Wellen Telephone Number: 314-925-4446
Email Address:

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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	70	Skilled (SNF)	70	25,550	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	70	TOTALS	70	25,550	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	2,409	13,508	7,173	23,090	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,409	13,508	7,173	23,090	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.37%

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)
None

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 12/19/2005

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 3/30/2005 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 70 and days of care provided 4,727

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number Meridian Village Care Center # 0045807 **Report Period Beginning:** 1/01/2015 **Ending:** 12/31/2015

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	357,065	14,634	19,214	390,913		390,913	(26)	390,887			1
2	Food Purchase		178,096		178,096		178,096	(2,344)	175,752			2
3	Housekeeping	75,036	12,540	17,176	104,752		104,752		104,752			3
4	Laundry		11,045	71,851	82,896		82,896		82,896			4
5	Heat and Other Utilities			142,901	142,901		142,901	(27,181)	115,720			5
6	Maintenance	68,991	18,297	77,319	164,607		164,607	(100)	164,507			6
7	Other (specify):*											7
8	**TOTAL General Services**	501,092	234,612	328,461	1,064,165		1,064,165	(29,651)	1,034,514			8
	B. Health Care and Programs											
9	Medical Director			20,000	20,000		20,000		20,000			9
10	Nursing and Medical Records	2,012,117	83,427	37,634	2,133,178		2,133,178		2,133,178			10
10a	Therapy			783,069	783,069		783,069		783,069			10a
11	Activities	123,533	21,889	22,514	167,936		167,936	(2,165)	165,771			11
12	Social Services	45,973	130	2,921	49,024		49,024		49,024			12
13	CNA Training											13
14	Program Transportation	6,968	1,686	1,417	10,071		10,071	(2,399)	7,672			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,188,591	107,132	867,555	3,163,278		3,163,278	(4,564)	3,158,714			16
	C. General Administration											
17	Administrative	72,262			72,262		72,262		72,262			17
18	Directors Fees											18
19	Professional Services			521,455	521,455		521,455	112,767	634,222			19
20	Dues, Fees, Subscriptions & Promotions			18,339	18,339	3,977	22,316		22,316			20
21	Clerical & General Office Expenses	568,991	37,900	157,409	764,300	(3,977)	760,323	(104,413)	655,910			21
22	Employee Benefits & Payroll Taxes			764,633	764,633		764,633		764,633			22
23	Inservice Training & Education											23
24	Travel and Seminar			30,516	30,516		30,516		30,516			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			47,185	47,185		47,185		47,185			26
27	Other (specify):* **Marketing**	113,323	15,543	52,563	181,429		181,429	(181,429)				27
28	**TOTAL General Administration**	754,576	53,443	1,592,100	2,400,119		2,400,119	(173,075)	2,227,044			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,444,259	395,187	2,788,116	6,627,562		6,627,562	(207,290)	6,420,272			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 Meridian Village Care Center #0045807 **Report Period Beginning:** 1/01/2015 **Ending:** 12/31/2015

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			350,659	350,659		350,659	(30,493)	320,166			30
31	Amortization of Pre-Op. & Org.			(2,503)	(2,503)		(2,503)		(2,503)			31
32	Interest			376,247	376,247		376,247	(4,634)	371,613			32
33	Real Estate Taxes			155,809	155,809		155,809		155,809			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			880,212	880,212		880,212	(35,127)	845,085			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		392,191	48,690	440,881		440,881		440,881			39
40	Barber and Beauty Shops			41,358	41,358		41,358	(36,407)	4,951			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			129,377	129,377		129,377		129,377			42
43	Other (specify):* **IL and AL**	2,371,927	721,437	5,738,797	8,832,161		8,832,161	(8,832,161)				43
44	**TOTAL Special Cost Centers**	2,371,927	1,113,628	5,958,222	9,443,777		9,443,777	(8,868,568)	575,209			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,816,186	1,508,815	9,626,550	16,951,551		16,951,551	(9,110,985)	7,840,566			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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	(26)	1		4
5	Telephone, TV & Radio in Resident Rooms	(27,181)	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	(30,493)	30		9
10	Interest and Other Investment Income	(1,412)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(26,588)	21		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	(6,190)	21		18
19	Entertainment	(2,344)	2		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	(68,984)	21		24
25	Fund Raising, Advertising and Promotional	(181,429)	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	(8,879,105)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (9,223,752)		$	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)	112,767	VII-B	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 112,767		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (9,110,985)		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 **Page 5A**

Meridian Village Care Center

ID# **0045807**

Report Period Beginning: **1/01/2015**

Ending: **12/31/2015**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Beauty Shop Income	$ (36,407)	40	1
2	Transportation Income	(2,399)	14	2
3	Miscellaneous Income	(2,013)	21	3
4	Interest on Past Due Accounts	(3,222)	32	4
5	Maintenance Services Income	(100)	6	5
6	Finance and Late Fees	(638)	21	6
7				7
8	IL and AL Expenses	(8,832,161)	43	8
9	Senior Fit	(2,165)	11	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**	(8,879,105)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Meridian Village Care Center **#** 0045807 **Report Period Beginning:** 1/01/2015 **Ending:** 12/31/2015

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	(26)	0	0	0	0	0	0	0	0	0	0	(26)	1
2	Food Purchase	(2,344)	0	0	0	0	0	0	0	0	0	0	(2,344)	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	(27,181)	0	0	0	0	0	0	0	0	0	0	(27,181)	5
6	Maintenance	(100)	0	0	0	0	0	0	0	0	0	0	(100)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(29,651)	0	0	0	0	0	0	0	0	0	0	(29,651)	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	(2,165)	0	0	0	0	0	0	0	0	0	0	(2,165)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,399)	0	0	0	0	0	0	0	0	0	0	(2,399)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(4,564)	0	0	0	0	0	0	0	0	0	0	(4,564)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	112,767	0	0	0	0	0	0	0	0	0	112,767	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(104,413)	0	0	0	0	0	0	0	0	0	0	(104,413)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(181,429)	0	0	0	0	0	0	0	0	0	0	(181,429)	27
28	**TOTAL General Administration**	(285,842)	112,767	0	0	0	0	0	0	0	0	0	(173,075)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(320,057)	112,767	0	0	0	0	0	0	0	0	0	(207,290)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Meridian Village Care Center # 0045807 **Report Period Beginning:** 1/01/2015 **Ending:** 12/31/2015

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	(30,493)	0	0	0	0	0	0	0	0	0	0	(30,493)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,634)	0	0	0	0	0	0	0	0	0	0	(4,634)	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**	(35,127)	0	0	0	0	0	0	0	0	0	0	(35,127)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(36,407)	0	0	0	0	0	0	0	0	0	0	(36,407)	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):*	(8,832,161)	0	0	0	0	0	0	0	0	0	0	(8,832,161)	43
44	**TOTAL Special Cost Centers**	(8,868,568)	0	0	0	0	0	0	0	0	0	0	(8,868,568)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(9,223,752)	112,767	0	0	0	0	0	0	0	0	0	(9,110,985)	45

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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 Listing at PG6-Supp				Lutheran Senior Servi	St. Louis, MO	Home Office

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	19	Management Fee	$ 493,955	Lutheran Senior Services	100.00%	$ 606,722	$ 112,767	1
2	V	4	Laundry	69,009	Lutheran Senior Services	100.00%	69,009		2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 562,964			$ 675,731	$ * 112,767	14

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

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Richard J. Bagy Jr.	BOD						1
2	Lee H. Bodendieck	BOD						2
3	Norma J. Barr	BOD						3
4	Diane R. Drollinger	BOD						4
5	Karl A. Dunajcik	BOD						5
6	Jeffrey L. Dunn	BOD						6
7	Scott M. Hartwig	BOD						7
8	John A. Komlos	BOD						8
9	John R. Kotovsky	BOD						9
10	Dr. F. Matt Kuhlmann	BOD						10
11	Kathleen T. Mueller	BOD						11
12	William F. Roth	BOD						12
13	Rev. Dr. Scott K. Seidler	BOD						13
14	Rev. William T. Simmons	BOD						14
15	Sherri C. Strand	BOD						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

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 2/31/2015

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 [X] NO [ ]

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

Name of Related Organization: Lutheran Senior Services
Street Address: 1150 Hanley Industrial Court
City / State / Zip Code: St. Louis, MO 63144
Phone Number: (314-968-9313
Fax Number: (314-968-5590

	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	17	Home Office	Direct Costs	184,917,126	24	$ 15,086,741	$ 10,085,625	7,436,523	$ 606,720	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					$ 15,086,741	$ 10,085,625		$ 606,720	25

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	Missouri HEFA						$	$			$	1
2	2010 Bonds		X	Campus Expansion	Various	10/31/2010	6,958,280	6,566,696	2/01/2042	Variable	376,247	2
3	2007C Bonds						2,128,919	1,972,750				3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 9,087,199	$ 8,539,446			$ 376,247	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 9,087,199	$ 8,539,446			$ 376,247	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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.)		$ 155,809	2
3. Under or (over) accrual (line 2 minus line 1).		$ 155,809	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.		$ 155,809	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 Meridian Village Care Center COUNTY Madison

FACILITY IDPH LICENSE NUMBER 0045807

CONTACT PERSON REGARDING THIS REPORT Paul Ogier

TELEPHONE 314-968-9313 FAX #: 314-968-5590

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.	14-1-15-28-00-000-005	PT N 1/2 NE	$ 131,510.00	$ 131,510.00
2.	14-1-15-28-00-000-005.001	PT N 1/2 NE	$ 79,760.60	$ 24,299.00
3.	14-1-15-28-00-000-005.002	PART NORTH 1/2 NORTHEAST	$ 272,403.56	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 483,674.16	$ 155,809.00

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 X _____ 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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,866 B. General Construction Type: Exterior Brick & Siding Frame Wood 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. [ ] (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).

Meridian Village operates 53 assisted living units, 14 assisted living memory care units, 129 independent living apartments, and 34 patio home
(Meridian Village Association - Independent Living, 55,240 Square Feet; Meridian Village Association III - Assisted Living, 50,790 Square Feet, and Independent Living, 30,716 Square Feet)

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	Senior Living Facility		2003	$ 622,399	1
2					2
3	TOTALS			$ 622,399	3

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	70			2010	$ 6,310,444	$ 189,505	40	$ 189,505	$	$ 979,107	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2006	26,805	1,434	Various	1,434		18,921	9
10	Various			2007	14,905	994	15	994		8,446	10
11	PANELS,ACOUSTICAL			2008	3,721	248	15	248		1,861	11
12	CONDENSER-DINING AREA			2008	2,118	141	15	141		1,059	12
13	CORNER GUARDS			2008	1,257	84	15	84		629	13
14	PAINTING-501-524			2008	950	68	7	68		950	14
15	SOUND SYSTEM			2008	1,763	118	15	118		881	15
16	FLOORING,CARPET-LIVING RM			2009	2,077	297	7	297		1,928	16
17	A/C-HTG-PKG, 15000BTU-COMFORT-KITCHEN			2010	4,282	285	15	285		1,570	17
18	WIRING/ELECTRICAL-OPTIMUS			2010	3,240	216	15	216		1,188	18
19	ACCOUSTICAL SOUND TEST			2010	4,000	267	15	267		1,467	19
20	DOOR W/ KEY PA ENTRY-CC			2010	1,642	109	15	109		602	20
21	A/C&HT, 9,300 BTU			2010	1,176	78	15	78		431	21
22	FLOORING, CARPET			2010	530	76	7	76		416	22
23	DOOR RELEASE, HANDICAP TYPE-VINTAGE GARD			2010	3,052	203	15	203		1,119	23
24	PAINTING-RM TURNAROUNDS			2010	4,000	571	7	571		3,143	24
25	DOOR RELEASE, HANDICAP-COURTYARD ENTRA			2010	448	64	7	64		352	25
26	A/C, PTAC ISLANDAIRE,9300 BTU			2010	1,176	78	15	78		431	26
27	A/C, PTAC,ISLANDAIR,9300 BTU			2010	1,176	78	15	78		431	27
28	CABINETS, SPA			2010	1,073	72	15	72		394	28
29	ARCHITECTURAL CONSULTANT			2011	227	15	15	15		76	29
30	SIGNS, INTERIOR			2011	134	9	15	9		45	30
31	ARIAL SYSTEM UPGRADE			2011	4,867	324	15	324		1,568	31
32	DOOR, ACCORDIAN&INSTALLATION			2011	1,007	67	15	67		296	32
33	FLOORING, CARPET-COMMON AREAS,VINATAGE G			2011	16,433	2,348	7	2,348		9,977	33
34	ARCHITECTURAL CONSULTANT			2011	133	9	15	9		44	34
35	SIGNS, INTERIOR			2011	78	5	15	5		26	35
36	A/C, PTAC, 9300 BTU, ISLANDAIR			2012	4,704	314	15	314		1,254	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	FLOORING, CARPET-RESIDENT RMS	2012	$ 22,314	$ 3,188	7	$ 3,188	$	$ 10,892	37
38	ELECTRICAL UPGRADES-DATA JACK	2012	874	58	15	58		194	38
39	ARCHITECT CONSULTANT	2013	3,900	98	40	98		293	39
40	FLOORING, CARPET-#98026	2013	951	190	5	190		491	40
41	A/C UNITS- VINTAGE GARDENS	2013	1,165	78	15	78		194	41
42	CAT-5 DATA DROP CC & VINTAGE GARDENS (3)	2013	4,367	291	15	291		776	42
43	FLOORING - VINYL - ROOM #524	2014	249	50	5	50		83	43
44	FLOORING-CARPET ROOM #512	2014	1,250	250	5	250		333	44
45	FLOORING-CARPET ROOM #628	2014	834	167	5	167		208	45
46	FLOORING-VINYL ROOM #512	2014	1,226	245	5	245		286	46
47	FLOORING-VINYL CAVE CTR	2015	3,399	482	7	482		482	47
48	CARPET #27-638	2015	948	174	5	174		174	48
49	CARPET #1-631	2015	957	144	5	144		144	49
50	CARPET #1-633	2015	957	144	5	144		144	50
51	COMMON AREA PLANK FLOORING	2015	941	101	7	101		101	51
52	CARPET #1-627	2015	932	140	5	140		140	52
53	FLOORING-CARPETING 243	2015	1,192	119	5	119		119	53
54	REPLACE CARE CENTER DOORS	2015	9,471	316	15	316		316	54
55	REPLACE EXIT DEVICE ON EXIT DOOR	2015	1,565	35	15	35		35	55
56	BLINDS FOR IL, C/C HALL, POOL	2015	2,000	44	15	44		44	56
57	UPGRADE 4 LOCKS WITH KEYPADS	2015	2,812	47	15	47		47	57
58	CABINETS FOR VINT GARDEN	2015	3,547	59	15	59		59	58
59	CABINETS FOR VINT GARDEN	2015	273	5	15	5		5	59
60	VINYL FLOORING UNIT 1-RETREAT	2015	2,309	55	7	55		55	60
61	VINYL FLOORING UNIT 1-MAIN DR.	2015	8,965	213	7	213		213	61
62	GE ZONELINE PTAC	2015	1,274	21	10	21		21	62
63	GE ZONELINE PTAC	2015	1,414	24	10	24		24	63
64	QTY 3 PTAC 12K BTU	2015	1,086	9	10	9		9	64
65	QTY 3 PTAC 12K BTU	2015	1,414	12	10	12		12	65
66	COUNTERTOP, VINTAGE GARDENS	2015	1,362	8	15	8		8	66
67	RM FINISHES FIXTURES, VINTAGE GARDENS	2015	176	1	15	1		1	67
68	RM FINISHES FIXTURES, VINTAGE GARDENS	2015	103	1	15	1		1	68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,501,644	$ 204,846		$ 204,846	$	$ 1,054,516	70

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

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	$ 876,515	$ 111,334	$ 111,334	$	Various	$ 637,314	71
72	Current Year Purchases	39,885	3,531	3,531		Various	3,531	72
73	Fully Depreciated Assets	104,927	455	455		Various	104,927	73
74								74
75	TOTALS	$ 1,021,327	$ 115,320	$ 115,320	$		$ 745,772	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	Maintenance	2005 Ford E-450	2005	$ 53,735	$	$	$	7	$ 53,735	76
77										77
78										78
79										79
80	TOTALS			$ 53,735	$	$	$		$ 53,735	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)	$ 8,199,105	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 320,166	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 320,166	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)	$ 1,854,023	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	Common Area Renovated - 2006	$ 3,771	$ 251	$ 2,388	86
87	SNF Location (5140 and 5141)	296,555			87
88	Independent Living	38,655,203	1,404,605	15,427,604	88
89	Assisted Living	475,421	43,251	222,624	89
90	Assisted Living Dementia	527,133	42,734	264,241	90
91	TOTALS	$ 39,958,083	$ 1,490,841	$ 15,916,857	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 95,550	92
93			93
94			94
95		$ 95,550	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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 ☐ NO
16. Rental Amount for movable equipment: $ Description:
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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.

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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	$	4,888	$ 328,892	$	4,888	$ 328,892	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		1,673	112,675		1,673	112,675	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		5,473	306,756	34,747	5,473	341,503	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39-2	# of prescrpts				218,669		218,669	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	V39-2			96	5,280		96	5,280	12
13	Other (specify):									13
14	TOTAL			$	12,130	$ 753,603	$ 253,416	12,130	$ 1,007,019	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015 (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	$ (1,095,678)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (120,000))	1,041,071		3
4	Supply Inventory (priced at)	43,040		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	45,816		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Other Current Assets	32,615		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 66,864	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,541,449		13
14	Buildings, at Historical Cost	43,367,501		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,248,238		16
17	Accumulated Depreciation (book methods)	(17,770,880)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): CIP	95,550		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 30,481,858	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 30,548,722	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 78,982	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	391,164		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,475		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Current Liabilities	1,190		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 485,811	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	754,411		39
40	Mortgage Payable	36,533,332		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Entrance Fees Payable	8,292,879		43
44	Resident Deposits	247,354		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 45,827,976	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 46,313,787	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (15,765,065)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 30,548,722	$	48

*(See instructions.)

Facility Name & ID Number Meridian Village Care Center **#** 0045807 **Report Period Beginning:** 1/01/2015 **Ending:** 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (15,399,331)	1	
2	Restatements (describe):		2	
3	**Equity Transfer**	(55,754)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (15,455,085)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(309,980)	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)**	$ (309,980)	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)**	$ (15,765,065)	24	*

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

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,493,684	1
2	Discounts and Allowances for all Levels	(2,805,668)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,688,016	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,093,329	6
7	Oxygen	1,176	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,094,505	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	36,407	13
14	Non-Patient Meals	26	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	449,785	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	41,487	19
20	Radiology and X-Ray	18,904	20
21	Other Medical Services	46,728	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 593,337	23
	D. Non-Operating Revenue		
24	Contributions	109,664	24
25	Interest and Other Investment Income***	1,412	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 111,076	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenue	9,899	28
28a	IL and AL Revenue	9,144,738	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 9,154,637	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 16,641,571	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,064,165	31
32	Health Care	3,163,278	32
33	General Administration	2,400,119	33
	B. Capital Expense		
34	Ownership	880,212	34
	C. Ancillary Expense		
35	Special Cost Centers	9,314,400	35
36	Provider Participation Fee	129,377	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 16,951,551	40
41	**Income before Income Taxes (line 30 minus line 40)****	(309,980)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (309,980)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 524,566	44
45	Private Pay - Net Inpatient Revenue	3,541,207	45
46	Medicare - Net Inpatient Revenue	553,856	46
47	Other-(specify) Benevolent Care	(238,158)	47
48	Other-(specify) Managed Care	306,545	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,688,016	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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	1,938	2,134	$ 89,655	$ 42.01	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,875	7,378	199,938	27.10	3
4	Licensed Practical Nurses	22,199	24,054	548,078	22.79	4
5	CNAs & Orderlies	77,337	83,549	1,151,395	13.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,986	7,221	130,501	18.07	10
11	Social Service Workers	2,034	2,010	45,973	22.87	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	27,171	29,981	357,065	11.91	15
16	Dishwashers					16
17	Maintenance Workers	3,098	3,323	68,991	20.76	17
18	Housekeepers	6,298	6,934	75,036	10.82	18
19	Laundry					19
20	Administrator	2,213	2,282	72,262	31.67	20
21	Assistant Administrator					21
22	Other Administrative	21,478	22,947	568,991	24.80	22
23	Office Manager					23
24	Clerical					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	1,445	1,474	23,051	15.64	31
32	Other Health C: Marketing	3,662	3,662	113,323	30.95	32
33	Other(specify) IL and AL	100,642	110,818	2,371,927	21.40	33
34	TOTAL (lines 1 - 33)	283,376	307,767	$ 5,816,186 *	$ 18.90	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	50	$ 2,239	V1-3, V43-3	35
36	Medical Director	Monthly	20,000	V9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	79	5,771	V39-3	39
40	Physical Therapy Consultant	6	342	V10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	96	5,280	V39-3	42
43	Speech Therapy Consultant				43
44	Activity Consultant	18	551	V11-3	44
45	Social Service Consultant	41	2,681	V12-3	45
46	Other(specify) MDS Interim	472	47,901	V10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	762	$ 84,765		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 Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Drew Redman	Care Center Administrator		$ 58,731
Barbara Varwig	Care Center Administrator		13,531
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 72,262

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Lutheran Senior Services	Management Services	$ 493,955
CliftonLarsonAllen LLP	Accounting Services	6,058
Polsinelli PC	Legal Services	2,455
Husch Blackwell	Legal Services	1,022
Brown & James PC	Legal Services	17,965
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 521,455

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 22,790
Unemployment Compensation Insurance	35,018
FICA Taxes	252,751
Employee Health Insurance	367,894
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	3,074
Disability Insurance	10,355
Life Insurance	4,277
Savings & Revenue Sharing	45,390
Dental Insurance	19,905
Tuition Reimbursement	3,179
TOTAL (agree to Schedule V, line 22, col.8)	$ 764,633

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	$ 2,306
Advertising: Employee Recruitment	799
Health Care Worker Background Check (Indicate # of checks performed 663)	3,977
Patient Background Checks 292	6,276
Other Subscriptions/Publications/Licenses	2,826
LSN	5,126
Other Miscellaneous	1,006
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 22,316

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	5,444
Seminar Expense	25,072
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 30,516

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
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10													
11													
12													
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14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Meridian Village Care Center # 0045807 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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 - $5,126**

(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? **7**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **20,758** Line **39**

(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. $ **129,377**
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. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **26**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

(19) 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.