

Facility Name & ID Number Washington Christian Village

0026955 Report Period Beginning: July 1, 2013 Ending: June 30, 2014

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	122	Skilled (SNF)	122	44,530	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	122	TOTALS	122	44,530	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	15,090	9,154	9,303	33,547	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,090	9,154	9,303	33,547	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.34%

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)

Meals, Lawn & Maint. Care, Housekeeping & Laundry Services for IL Residents

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

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

YES NO

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

YES NO

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

Date started 4/1/1982

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

YES Date 4/1/1982 NO

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

YES NO If YES, enter number of beds certified 122 and days of care provided 7,027

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2014 Fiscal Year: 6/30/2014

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

Facility Name & ID Number

Washington Christian Village

0026955

Report Period Beginning:

July 1, 2013

Ending:

June 30, 2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	211,266	13,620	9,975	234,861		234,861		234,861		1
2	Food Purchase		231,665		231,665		231,665	(862)	230,803		2
3	Housekeeping	86,974	16,924		103,898		103,898		103,898		3
4	Laundry	36,719	4,909		41,628		41,628		41,628		4
5	Heat and Other Utilities			126,663	126,663		126,663	1,782	128,445		5
6	Maintenance	84,430	8,335	21,348	114,113		114,113	4,710	118,823		6
7	Other (specify):*										7
8	TOTAL General Services	419,389	275,453	157,986	852,828		852,828	5,630	858,458		8
	B. Health Care and Programs										
9	Medical Director			48,000	48,000		48,000		48,000		9
10	Nursing and Medical Records	2,567,881	141,339	19,917	2,729,137		2,729,137	(401)	2,728,736		10
10a	Therapy		809	722,083	722,892		722,892		722,892		10a
11	Activities	76,248	3,185	375	79,808		79,808		79,808		11
12	Social Services	121,946	679	1,376	124,001		124,001		124,001		12
13	CNA Training										13
14	Program Transportation			9,650	9,650		9,650		9,650		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,766,075	146,012	801,401	3,713,488		3,713,488	(401)	3,713,087		16
	C. General Administration										
17	Administrative	86,568	1,063	551,614	639,245		639,245	(442,842)	196,403		17
18	Directors Fees										18
19	Professional Services			39,775	39,775		39,775	36,769	76,544		19
20	Dues, Fees, Subscriptions & Promotions			22,204	22,204		22,204		22,204		20
21	Clerical & General Office Expenses	98,799	5,254	286,768	390,821		390,821	16,226	407,047		21
22	Employee Benefits & Payroll Taxes			622,994	622,994		622,994	41,681	664,675		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,437	8,437		8,437	16,744	25,181		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			104,337	104,337		104,337	1,692	106,029		26
27	Other (specify):* Marketing	103,759	865	36,074	140,698		140,698	(140,698)			27
28	TOTAL General Administration	289,126	7,182	1,672,203	1,968,511		1,968,511	(470,428)	1,498,083		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,474,590	428,647	2,631,590	6,534,827		6,534,827	(465,199)	6,069,628		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			313,096	313,096		313,096	36,629	349,725			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			284,186	284,186		284,186	(69,194)	214,992			32
33	Real Estate Taxes			8,864	8,864		8,864		8,864			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			15,106	15,106		15,106		15,106			35
36	Other (specify):* FIN 47 Accretion			1,229	1,229		1,229		1,229			36
37	TOTAL Ownership			622,481	622,481		622,481	(32,565)	589,916			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			332,038	332,038		332,038		332,038			39
40	Barber and Beauty Shops	15,086	263		15,349		15,349		15,349			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			227,045	227,045		227,045		227,045			42
43	Other (specify):* Apt/Congregate			139,242	139,242		139,242	(139,242)				43
44	TOTAL Special Cost Centers	15,086	263	698,325	713,674		713,674	(139,242)	574,432			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,489,676	428,910	3,952,396	7,870,982		7,870,982	(637,006)	7,233,976			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 Washington Christian Village

0026955

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				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	(36,073)	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	(22,972)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				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	(191,960)	21		24
25	Fund Raising, Advertising and Promotional	(140,698)	27		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(147,471)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (539,174)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(97,832)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (97,832)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (637,006)		37

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

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

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

BHF USE ONLY					
48		49		50	51
					52

Washington Christian Village

ID# 0026955

Report Period Beginning: July 1, 2013

Ending: June 30, 2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Vending	\$ (862)	2	1
2	Late Fees, Finance Charges	(438)	21	2
3	Miscellaneous	(876)	17	3
4	Apt/Congregate	(139,242)	43	4
5	Charity Care	(5,652)	21	5
6	Bad Debt Expense	(401)	10	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(147,471)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Washington Christian Village# 0026955

Report Period Beginning:

July 1, 2013

Ending:

June 30, 2014

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(862)	0	0	0	0	0	0	0	0	0	0	(862)	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	1,782	0	0	0	0	0	0	0	0	0	1,782	5
6	Maintenance	0	4,710	0	0	0	0	0	0	0	0	0	4,710	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(862)	6,492	0	5,630	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	(401)	0	0	0	0	0	0	0	0	0	0	(401)	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	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(401)	0	0	0	0	0	0	0	0	0	0	(401)	16
	C. General Administration													
17	Administrative	(876)	(441,966)	0	0	0	0	0	0	0	0	0	(442,842)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	36,769	0	0	0	0	0	0	0	0	0	36,769	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(198,050)	214,276	0	0	0	0	0	0	0	0	0	16,226	21
22	Employee Benefits & Payroll Taxes	0	41,681	0	0	0	0	0	0	0	0	0	41,681	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	16,744	0	0	0	0	0	0	0	0	0	16,744	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,692	0	0	0	0	0	0	0	0	0	1,692	26
27	Other (specify):*	(140,698)	0	0	0	0	0	0	0	0	0	0	(140,698)	27
28	TOTAL General Administration	(339,624)	(130,804)	0	(470,428)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(340,887)	(124,312)	0	(465,199)	29								

STATE OF ILLINOIS

Facility Name & ID Number Washington Christian Village# 0026955

Report Period Beginning:

July 1, 2013 Ending:

Summary B

June 30, 2014

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	36,629	0	0	0	0	0	0	0	0	0	36,629	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(59,045)	(10,149)	0	0	0	0	0	0	0	0	0	(69,194)	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	(59,045)	26,480	0	(32,565)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(139,242)	0	0	0	0	0	0	0	0	0	0	(139,242)	43
44	TOTAL Special Cost Centers	(139,242)	0	0	0	0	0	0	0	0	0	0	(139,242)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(539,174)	(97,832)	0	(637,006)	45								

VII. RELATED PARTIES

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

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

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5 Utilities	\$	Midwest Christian Villages, Inc. dba: Christian Homes, Inc.	100.00%	\$ 1,782	\$ 1,782	1
2	V	6 Maintenance				4,710	4,710	2
3	V	17 Administration	551,614			109,648	(441,966)	3
4	V	19 Professional Services				36,769	36,769	4
5	V	21 Clerical				213,709	213,709	5
6	V	22 Employee Benefits				41,681	41,681	6
7	V	24 Travel and Seminar				16,744	16,744	7
8	V	26 Insurance				1,692	1,692	8
9	V	30 Depreciation				36,629	36,629	9
10	V	32 Interest				(10,149)	(10,149)	10
11	V	21 Other Administrative Expenses				567	567	11
12	V							12
13	V							13
14	Total		\$ 551,614			\$ 453,782	\$ * (97,832)	14

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

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

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

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

Facility Name & ID Number Washington Christian Village

0026955

Report Period Beginning:

July 1, 2013

Ending:

ne 30, 2014

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Washington Christian Village

0026955

Report Period Beginning:

July 1, 2013 Ending:

June 30, 2014

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Bond Fund	X		Refinance Debt	\$14,489.00	Various	\$ 4,409,251	\$ 3,092,368	6/30/2032	0.0572	\$ 150,902	1					
2	Illinois Finance Authority		X	Refinance Debt	\$9,199.00	07/01/10	1,500,000	1,519,477	5/15/2027	0.0600	89,693	2					
3	Illinois Finance Authority		X	Refinance Debt		6/30/07	364,417	353,633	5/15/31	0.0567	20,619	3					
4												4					
5												5					
Working Capital																	
6												6					
7												7					
8												8					
9	TOTAL Facility Related				\$23,688.00		\$ 6,273,668	\$ 4,965,478			\$ 261,214	9					
B. Non-Facility Related*																	
10	Duplex										22,972	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ 22,972	14					
15	TOTALS (line 9+line14)						\$ 6,273,668	\$ 4,965,478			\$ 284,186	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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2013 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 2014 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:	2009 _____	8	FOR BHF USE ONLY			
	2010 _____	9				
	2011 _____	10			13 FROM R. E. TAX STATEMENT FOR 2013 \$	13
	2012 _____	11			14 PLUS APPEAL COST FROM LINE 5 \$	14
	2013 _____	12			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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Washington Christian Village COUNTY Tazewell
 FACILITY IDPH LICENSE NUMBER 0026955
 CONTACT PERSON REGARDING THIS REPORT Susan McGhee
 TELEPHONE 217-732-5175 FAX #: 217-732-8686

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>02-02-14-300-021</u>	<u>1110 New Castle Rd</u>	\$ <u>17,720.08</u>	\$ _____
2. <u>02-02-14-308-001</u>	<u>1104 Kingsbury Rd</u>	\$ <u>4,050.60</u>	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>21,770.68</u></u>	\$ <u><u> </u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,956 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

Apartments

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>38,484</u>	<u>1982</u>	<u>\$ 50,000</u>	1
2	<u>Home Office Allocation</u>			<u>6,999</u>	2
3	TOTALS	<u>38,484</u>		<u>\$ 56,999</u>	3

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	122		1982		\$ 1,203,052	\$ 34,373	35	\$ 34,373	\$	\$ 1,108,526	4
5											5
6											6
7											7
8	Home Office Allocation				67,916	7,863		7,863		47,507	8
	Improvement Type**										
9	1982 Fixed Assets		1982		33,861	396	Various	396		32,674	9
10	1983 Fixed Assets		1983		36,292	985	Various	985		32,843	10
11	1984 Fixed Assets		1984		3,947	7	Various	7		3,916	11
12	1985 Fixed Assets		1985		365,442	10,330	Various	10,330		308,399	12
13	1986 Fixed Assets		1986		4,603	-	Various	-		4,603	13
14	1988 Fixed Assets		1988		12,281	106	Various	106		11,355	14
15	1989 Fixed Assets		1989		15,977	-	Various	-		15,977	15
16	1991 Fixed Assets		1991		2,395	-	Various	-		2,395	16
17	1992 Fixed Assets		1992		9,161	-	Various	-		9,161	17
18	1993 Fixed Assets		1993		10,785	-	Various	-		10,785	18
19	1994 Fixed Assets		1994		4,103	-	Various	-		4,103	19
20	1995 Fixed Assets		1995		7,345	-	Various	-		7,345	20
21	1996 Fixed Assets		1996		66,268	3,134	Various	3,134		61,306	21
22	1997 Fixed Assets		1997		2,520	-	Various	-		2,520	22
23	1998 Fixed Assets		1998		1,307	-	Various	-		1,307	23
24	1999 Fixed Assets		1999		1,750	-	Various	-		1,750	24
25	2000 Fixed Assets		2000		5,204	-	Various	-		5,204	25
26	2001 Fixed Assets		2001		50,155	3,252	Various	3,252		44,415	26
27	2002 Fixed Assets		2002		153,223	9,148	Various	9,148		124,322	27
28	2003 Fixed Assets		2003		37,200	2,372	Various	2,372		27,785	28
29	2004 Fixed Assets		2004		17,271	1,360	Various	1,360		17,175	29
30	2005 Fixed Assets		2005		123,131	12,148	Various	12,148		115,998	30
31	2006 Fixed Assets		2006		331,185	18,629	Various	18,629		153,069	31
32	2007 Fixed Assets		2007		191,654	10,754	Various	10,754		73,546	32
33	2008 Fixed Assets		2008		76,797	7,680	Various	7,680		46,844	33
34	Kitchen Floor & Remodel		2009		37,874	3,787	10	3,787		20,831	34
35	100 gallon water heater - natural gas		2009		6,298	630	10	630		3,464	35
36	Replacement Windows - NW wing		2009		12,025	1,203	10	1,203		6,614	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 Washington Christian Village

0026955

Report Period Beginning:

July 1, 2013 Ending: June 30, 2014

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Chapel remodeling	2009	\$ 39,238	\$ 3,924	10	\$ 3,924	\$	\$ 19,946	37
38	Carrier Roof Top AC Units - Dining Roo	2009	27,975	2,798	10	2,798		15,153	38
39	Southeast Corridor Cooling System	2009	35,600	3,560	10	3,560		19,283	39
40	2 Cabinet unit heaters - North wing	2009	7,000	700	10	700		3,792	40
41	Upgrade to Door Alarms	2009	2,465	247	10	247		1,335	41
42	North Room Renovation	2009	65,912	6,591	10	6,591		33,505	42
43	Patio conversion to Chapel	2009	750	75	10	75		369	43
44	SW AC	2009	2,665	267	10	267		1,333	44
45	SNF Window Replacement	2010	17,590	1,759	10	1,759		7,476	45
46	New Flooring - EE Lounge & Front Entry	2010	12,526	1,253	10	1,253		5,115	46
47	Window for Conference Room	2010	572	57	10	57		210	47
48	Service & Conference Room Doors	2010	6,439	644	10	644		2,307	48
49	Front Door Alarming System	2010	1,845	185	10	185		692	49
50	Front Doors	2010	11,098	1,110	10	1,110		4,254	50
51	AC for Business & Admin Office	2010	5,590	559	10	559		2,236	51
52	Bifold Closet Doors - Resident Rms	2010	348	35	10	35		139	52
53	Paint & Supplies SW Dining Room	2010	901	90	10	90		361	53
54	SW Dining Rm Floor	2010	4,885	488	10	488		1,954	54
55	Radiator Covers - Resident Rooms	2010	4,218	422	10	422		1,687	55
56	Sw Dining Rm Remodel	2010	4,250	425	10	425		1,700	56
57	Therapy Gym Remodel	2010	125,416	12,542	10	12,542		50,166	57
58	Front Door Remodel	2010	4,895	490	10	490		1,958	58
59	2 Electric Circuits - Server Rm	2010	325	33	10	33		130	59
60	Parking Lot & Drive Resurface	2010	35,400	3,540	10	3,540		14,455	60
61	Landscaping Front & Therapy Patios	2010	17,815	1,782	10	1,782		6,978	61
62	Sealcoat East Parking Lot	2010	3,950	395	10	395		1,448	62
63	Replace Front Sidewalk & Approach	2010	3,195	320	10	320		1,278	63
64	Double Side Front Sign	2010	7,417	742	10	742		2,967	64
65	Car/Bus Port	2010	6,555	656	10	656		2,841	65
66	Resident room painting	2011	2,404	240	10	240		801	66
67	Roof where NE wing meets NW wing	2011	2,952	295	10	295		959	67
68	Ceramic for EE rest rooms	2011	3,003	300	10	300		976	68
69	Topography of west apt land	2011	3,340	334	10	334		1,086	69
70	TOTAL (lines 4 thru 69)		\$ 3,359,556	\$ 175,011		\$ 175,011	\$	\$ 2,514,626	70

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

Facility Name & ID Number Washington Christian Village

0026955

Report Period Beginning:

July 1, 2013 Ending: June 30, 2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,359,556	\$ 175,011		\$ 175,011	\$	\$ 2,514,626	1
2	New wiring for 24 port VIOP	2011	1,240	124	10	124		434	2
3	60 gal, 120K BTU water heater	2011	6,448	645	10	645		2,203	3
4	Wiring for SW rooms TVS	2011	1,899	190	10	190		633	4
5	B&G hot water circulating pump & kit	2011	3,635	364	10	364		1,272	5
6	Attic Insulation for front hallway	2011	503	50	10	50		176	6
7	Activity Room - Piping	2011	1,470	147	10	147		465	7
8	Activity Room - Painting	2011	1,500	150	10	150		463	8
9	Radiator Covers	2011	8,050	805	10	805		2,482	9
10	Paint 31 doors & frames SE Hall	2011	3,318	332	10	332		1,023	10
11	Paint 34 doors & frames SW Hall	2011	3,639	364	10	364		1,122	11
12	Remove Wallpaper & Paint Resident Room	2011	10,194	1,019	10	1,019		3,143	12
13	Remove Wallpaper & Paint SW Hall	2011	1,160	116	10	116		358	13
14	Remove wallpaper & paint SE Hall	2011	1,160	116	10	116		358	14
15	Paint Bathrooms 107, 110, 141, 147, 14	2011	1,200	120	10	120		370	15
16	Cultered Marble Top 12 SE Units	2011	2,750	275	10	275		848	16
17	Vanity & Top Rm 135	2011	401	40	10	40		124	17
18	Rm 105 & 108 Vanity top, apron & legs	2011	1,320	132	10	132		407	18
19	Rm 107 & 110 Vanity top, apron & legs	2011	1,542	154	10	154		475	19
20	Cove Base All Areas	2011	9,601	960	10	960		2,960	20
21	Flooring 10 Resident Bathrooms	2011	5,622	562	10	562		1,733	21
22	Carpet Powerbond Corridors	2011	29,254	2,925	10	2,925		9,020	22
23	Carpet Broadloom River Stone Offices	2011	5,435	544	10	544		1,676	23
24	Rm 148 Paint Walls Border removal	2011	426	43	10	43		131	24
25	Carpet for 19 Resident Rooms	2011	24,111	2,411	10	2,411		7,434	25
26	Dining Room - Armstrong Vinyl Flooring	2011	24,981	2,498	10	2,498		7,703	26
27	Build soffit around exposed piping	2011	4,230	423	10	423		1,304	27
28	Floor Preparation - Ardex skim coat	2011	15,000	1,500	10	1,500		4,625	28
29	Fire Sprinkler relocated	2011	3,254	325	10	325		1,003	29
30	Remove wallpaper 12 resident rooms	2011	1,200	120	10	120		370	30
31	New toilets Resident rms 140,138,108,1	2011	2,060	206	10	206		635	31
32	Tile - Bath off north center hall	2011	3,322	332	10	332		1,024	32
33	Carpet RAC Office	2011	509	51	10	51		157	33
34	TOTAL (lines 1 thru 33)		\$ 3,539,989	\$ 193,054		\$ 193,054	\$	\$ 2,570,758	34

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

Facility Name & ID Number Washington Christian Village

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,539,989	\$ 193,054		\$ 193,054	\$	\$ 2,570,758	1
2	Trim throughout building	2011	430	43	10	43		133	2
3	Channels for Activity Room	2011	9	1	10	1		3	3
4	Sink w faucet Activity Room	2011	130	13	10	13		40	4
5	Counters - Activity Room	2011	2,528	253	10	253		758	5
6	Plumbing Counters Activity Room	2011	354	35	10	35		106	6
7	Prepare & Paint No Nurse Station	2011	541	54	10	54		171	7
8	Prep & paint Door Frames SE Nurse Stat	2011	80	8	10	8		25	8
9	Prep & paint SE Nurse Station	2011	600	60	10	60		185	9
10	Countertops - No Nurse Station	2011	69	7	10	7		22	10
11	Sink w faucet SE Nurse Station	2011	99	10	10	10		32	11
12	12x30 Wall Cabinet No Nurse Station	2011	108	11	10	11		34	12
13	24x30 Wall Cabinet No Nurse Station	2011	247	25	10	25		78	13
14	24" Base Cabinets SE Nurse Station	2011	445	44	10	44		141	14
15	Cabinets - North Nurse Station	2011	7,864	786	10	786		2,425	15
16	Cabinets - South Nurse Station	2011	1,610	161	10	161		496	16
17	Wood for shelves - SE Nurse Station	2011	106	11	10	11		33	17
18	Suspended Ceiling - Admin & DON Office	2011	1,352	135	10	135		417	18
19	Coutertops - SW Nurse Station	2011	208	21	10	21		64	19
20	Sprinkler Heads - Admin & DON Offices	2011	438	44	10	44		135	20
21	Cabinets - SW Nurse Station	2011	876	88	10	88		270	21
22	Project Paint - Sherwin Williams	2011	855	86	10	86		264	22
23	Prime & Paint Interior Doors	2011	3,538	354	10	354		1,150	23
24	Prime Paint Doors Frames NW Hallway	2011	6,861	686	10	686		2,230	24
25	Prep & Paint NE & NW Hallways	2011	3,250	325	10	325		1,002	25
26	Prime & Paint Doors, Frames Center Hal	2011	3,330	333	10	333		1,027	26
27	Prep & Paint Shower Room	2011	550	55	10	55		170	27
28	Prep & Paint, Laundry Rm, Hallway Door	2011	1,286	129	10	129		407	28
29	Prep & Paint Center Hall	2011	1,460	146	10	146		450	29
30	Prep & Paint Doors NE Lounge	2011	321	32	10	32		99	30
31	Prep & Paint Walls NE Lounge	2011	400	40	10	40		123	31
32	Prep & Paint Laundry Rm, Hallway	2011	600	60	10	60		190	32
33	Prep, Paint SW Exterior Door	2011	107	11	10	11		33	33
34	TOTAL (lines 1 thru 33)		\$ 3,580,642	\$ 197,119		\$ 197,119	\$	\$ 2,583,471	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,580,642	\$ 197,119		\$ 197,119	\$	\$ 2,583,471	1
2	Lights, Fans, Heater Center Hall Showe	2011	1,881	188	10	188		580	2
3	Remodel 5 offices, Baseboard, chair ra	2011	6,541	654	10	654		2,017	3
4	Vanities, Faucets Employee bathrooms	2011	720	72	10	72		222	4
5	Faucet No Clean Utility Rm	2011	92	9	10	9		30	5
6	Ceiling tile, 48" light Fixture Soc Se	2011	165	17	10	17		51	6
7	Countertop Socia Ser#2 Office	2011	46	5	10	5		14	7
8	Prep. Paint Admin, DON, Business	2011	2,550	255	10	255		786	8
9	Seal, Varnish Closes Doors	2011	1,819	182	10	182		561	9
10	15' Wall Demential Dining Area	2011	4,457	446	10	446		1,374	10
11	Steel Door Admin Office	2011	1,850	185	10	185		570	11
12	Remodel Central Hall Shower Rm	2011	1,886	189	10	189		582	12
13	Refurbish 18 Resident Rm & Bathrooms	2011	26,211	2,621	10	2,621		8,082	13
14	Lights 48" - DON Office	2011	88	9	10	9		27	14
15	Lights 48" - Admin Office	2011	679	68	10	68		209	15
16	Window Tinting Front of Building & Reh	2011	2,845	285	10	285		830	16
17	7.5 ton Carrier 13 seer SW Corridor	2011	29,495	2,950	10	2,950		7,620	17
18	Faux Wood Vinyl Floor	2011	11,591	1,159	10	1,159		3,574	18
19	Courtyard Landscaping (Fountain, Trees	2011	4,100	410	10	410		1,196	19
20	NE Corridor air distribution system,	2012	36,115	1,806	20	1,806		4,364	20
21	Connect RTU to BAS System Cntrl Relay	2012	875	88	10	88		190	21
22	R&R Shower Floor Southwest Hall	2012	3,552	178	20	178		355	22
23	Patio Concrete Pad 30'x12'	2012	2,520	168	15	168		364	23
24	Gazebo Concrete Pad 12'x12'	2012	900	60	15	60		130	24
25	Sidewalks to Gazebo & Landscaping	2012	900	60	15	60		130	25
26	2 Fire Doors & Block Wall Generator Rm	2013	5,140	257	20	257		364	26
27	Boiler Pump & Sleeve Bearings	2013	2,303	230	10	230		326	27
28	Over Bed Lights	2013	17,239	1,724	10	1,724		2,011	28
29	Sink cabinet staff lounge	2013	646	43	10	43		43	29
30	12x12 Gazebo Chapel Courtyard	2013	6,731	449	15	449		486	30
31	100' White Vinyl Fencing Chapel Courty	2013	3,870	258	15	258		280	31
32	Replace roof strom damage skilled	2014	176,949	2,949	10	2,949		2,949	32
33	Install A/C unit dietary area	2014	7,805	130	10	130		130	33
34	TOTAL (lines 1 thru 33)		\$ 3,943,203	\$ 215,220		\$ 215,220	\$	\$ 2,623,918	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 527,164	\$ 75,362	\$ 75,362	\$		\$ 299,665	71
72	Current Year Purchases	211,805	21,702	21,702			21,702	72
73	Fully Depreciated Assets	166,195	5,541	5,541			166,195	73
74	Home Office Allocation	267,731	25,939	25,939			159,604	74
75	TOTALS	\$ 1,172,895	\$ 128,544	\$ 128,544	\$		\$ 647,166	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	Patient Transportation	2009 Ford Van	2009	\$ 42,068	\$ 1,753	\$ 1,753	\$	4	\$ 42,068	76
77										77
78										78
79	Home Office Allocation			24,422	2,827	2,827			13,909	79
80	TOTALS			\$ 66,490	\$ 4,580	\$ 4,580	\$		\$ 55,977	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)	\$ 5,239,587	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 348,344	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 348,344	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,327,061	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	Land	\$ 120,656	\$	\$	86
87	Duplex	333,049	13,447	277,494	87
88					88
89					89
90					90
91	TOTALS	\$ 453,705	\$ 13,447	\$ 277,494	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	\$ 104	92
93			93
94			94
95		\$ 104	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 Washington Christian Village

0026955

Report Period Beginning: July 1, 2013

Ending: June 30, 2014

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

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 15,106 Description: See attached schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	10A-3	hrs	\$	9,018	\$	323,896	\$	9,018	\$	323,896	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		1,831		82,565		1,831		82,565	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10A-3	hrs		8,486		315,622		8,486		315,622	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy		# of prescripts									9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):											13
14	TOTAL			\$	19,335	\$	722,083	\$	19,335	\$	722,083	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 Washington Christian Village# 0026955Report Period Beginning: July 1, 2013

Ending:

June 30, 2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2014 (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	\$ 6,498,364	\$	1
2	Cash-Patient Deposits	9,331		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>353,509</u>)	1,218,903		3
4	Supply Inventory (priced at)	7,570		4
5	Short-Term Investments			5
6	Prepaid Insurance	10,229		6
7	Other Prepaid Expenses	22,266		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Accrued Int. / Other A/R</u>	298,249		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,064,912	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	170,656		13
14	Buildings, at Historical Cost	4,056,144		14
15	Leasehold Improvements, at Historical Cost	150,927		15
16	Equipment, at Historical Cost	948,498		16
17	Accumulated Depreciation (book methods)	(3,383,536)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	129,663		21
22	Other Long-Term Assets (spec <u>CIP</u>)	184,195		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,256,547	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,321,459	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 116,989	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,331		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	261,549		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	12,907		32
33	Accrued Interest Payable	14,684		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Other Accrued Liabilities</u>	105,602		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 521,062	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,965,478		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Deferred Entrance Fees / Other Liab.</u>	23,966		43
44	<u>Apt & Congregate</u>	14,979		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,004,423	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,525,485	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 4,795,974	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,321,459	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,451,811	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,451,811	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	344,163	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)	\$ 344,163	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)	\$ 4,795,974	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,906,542	1
2	Discounts and Allowances for all Levels	(3,706,478)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,200,064	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,174,386	6
7	Oxygen	14,448	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,188,834	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	20,130	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	542,641	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	25,488	19
20	Radiology and X-Ray	9,847	20
21	Other Medical Services	19,160	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 617,266	23
D. Non-Operating Revenue			
24	Contributions	39,484	24
25	Interest and Other Investment Income***	36,073	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 75,557	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Retirement Center</u>	65,790	28
28a	<u>Miscellaneous</u>	67,634	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 133,424	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,215,145	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	852,828	31
32	Health Care	3,713,488	32
33	General Administration	1,968,511	33
B. Capital Expense			
34	Ownership	622,481	34
C. Ancillary Expense			
35	Special Cost Centers	486,629	35
36	Provider Participation Fee	227,045	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,870,982	40
41	Income before Income Taxes (line 30 minus line 40)**	344,163	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 344,163	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,982,397	44
45	Private Pay - Net Inpatient Revenue	2,002,964	45
46	Medicare - Net Inpatient Revenue	(21,800)	46
47	Other-(specify) <u>HMO</u>	236,503	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,200,064	49

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

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

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

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

Facility Name & ID Number Washington Christian Village

0026955

Report Period Beginning: July 1, 2013

Ending: June 30, 2014

Page 20

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,921	2,400	\$ 94,823	\$ 39.51	1
2	Assistant Director of Nursing	1,916	2,153	60,626	28.16	2
3	Registered Nurses	27,528	29,798	747,202	25.08	3
4	Licensed Practical Nurses	13,665	15,250	326,781	21.43	4
5	CNAs & Orderlies	88,689	95,991	1,184,104	12.34	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,790	2,081	32,973	15.85	9
10	Activity Assistants	4,138	4,520	43,199	9.56	10
11	Social Service Workers	7,126	7,958	122,022	15.33	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	0	0	0		13
14	Head Cook	0	0	0		14
15	Cook Helpers/Assistants	18,515	19,232	211,266	10.99	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	4,973	5,277	84,430	16.00	17
18	Housekeepers	8,965	9,593	86,974	9.07	18
19	Laundry	3,067	3,361	36,719	10.92	19
20	Administrator	1,898	2,124	85,343	40.19	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	0	0	0		22
23	Office Manager	1,652	1,952	35,229	18.05	23
24	Clerical	4,064	4,576	64,795	14.16	24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	0	0	0		28
29	Resident Services Coordinator	0	0	0		29
30	Habilitation Aides (DD Homes)	0	0	0		30
31	Medical Records	3,987	4,423	52,415	11.85	31
32	Other Health C: MDS Coordinator	3,796	4,110	101,932	24.80	32
33	Other(specify) <u>Director of Sales/I</u>	4,586	5,118	118,845	23.22	33
34	TOTAL (lines 1 - 33)	202,275	219,916	\$ 3,489,676 *	\$ 15.87	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	167	\$ 9,355	3.1.3	35
36	Medical Director	104	48,000	3.9.3	36
37	Medical Records Consultant	24	1,560	3.10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	5,189	3.10.3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	18	1,376	3.12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	409	\$ 65,480		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Stacy Brenton	Administrator	0	\$ 86,568	Workers' Compensation Insurance	\$ 37,520	IDPH License Fee	\$	
				Unemployment Compensation Insurance	36,150	Advertising: Employee Recruitment	2,198	
				FICA Taxes	261,898	Health Care Worker Background Check		
				Employee Health Insurance	259,920	(Indicate # of checks performed <u>15</u>)	1,064	
				Employee Meals		Patient Background Checks	153	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses	3,136	
				Employee Physicals	7,683	Dues	14,641	
				Employee Uniforms	34	Subscriptions	591	
				Employee Expense	11,289			
				457 Plan Expense	8,500			
				Home Office Allocation	41,681			
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 86,568	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 664,675		\$ 22,204		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fee			\$ 551,614				Out-of-State Travel	\$ 3,810
							In-State Travel	2,440
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 551,614				Seminar Expense	2,188
							Home Office Allocation	16,744
							Entertainment Expense	()
C. Professional Services				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount					
Polsinelli Shughart, PC	Legal		\$ 376				\$ 25,181	
Delaney, Delaney & Voom, Ltd	Legal		1,216					
Davis & Campbell	Legal		31,157					
FR&R Healthcare Consulting	Consulting		4,150					
Ferry & Associates	Architectural Services		1,063					
My Innerview	Survey		359					
National Research	Survey		1,454					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 39,775					

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Washington Christian Village# 0026955Report Period Beginning: July 1, 2013 Ending: June 30, 2013**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 and Leading Age \$8,209
- (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. \$ 30,453 Line 10-3
- (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. \$ 227,045
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? NO Indicate the amount. \$ N/A
- (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? YES If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 5,257
- c. What percent of all travel expense relates to transportation of nurses and patients? 20%
- d. Have vehicle usage logs been maintained? YES
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? NO**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: CliftonLarsonAllen, LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) 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.