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: 0026955

Facility Name: Washington Christian Village

Address: 1201 Newcastle Rd (Number) Washington (City) 61571 (Zip Code)

County: Tazewell

Telephone Number: 309-444-3161 **Fax #** 309-444-7397

HFS ID Number:

Date of Initial License for Current Owners: 04/01/1982

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501 (C) 3			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/14 to 6/30/15 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name) Dr. Timothy Phillippe
(Title) CEO

Paid Preparer
(Signed) (Date)
(Print Name and Title) Amanda Tinney, CPA, Principal
(Firm Name & Address) CliftonLarsonAllen, LLP, 600 Washington Ave. Suite 1800 St. Louis MO 63101
(Telephone) 314-925-4389 Fax # 314-925-4350

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	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 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	17,434	6,924	6,800	31,158	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,434	6,924	6,800	31,158	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.97%

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 [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 4/1/1982

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 4/1/1982 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 122 and days of care provided 5,273

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

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

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

Facility Name & ID Number Washington Christian Village # 0026955 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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

	Operating Expenses	Costs Per General Ledger				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	193,806	14,855	7,179	215,840		215,840		215,840			1
2	Food Purchase		216,018		216,018		216,018	(781)	215,237			2
3	Housekeeping	81,375	13,545		94,920		94,920		94,920			3
4	Laundry	42,443	4,068		46,511		46,511		46,511			4
5	Heat and Other Utilities			107,761	107,761		107,761	1,627	109,388			5
6	Maintenance	88,614	13,333	22,802	124,749		124,749	(556,092)	(431,343)			6
7	Other (specify):* Trash			8,677	8,677		8,677		8,677			7
8	**TOTAL General Services**	406,238	261,819	146,419	814,476		814,476	(555,246)	259,230			8
	B. Health Care and Programs											
9	Medical Director			48,000	48,000		48,000		48,000			9
10	Nursing and Medical Records	2,362,044	140,739	15,746	2,518,529		2,518,529		2,518,529			10
10a	Therapy		405	627,247	627,652		627,652		627,652			10a
11	Activities	74,977	2,184	1,919	79,080		79,080		79,080			11
12	Social Services	121,600	481	317	122,398		122,398		122,398			12
13	CNA Training											13
14	Program Transportation			13,221	13,221		13,221		13,221			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,558,621	143,809	706,450	3,408,880		3,408,880		3,408,880			16
	C. General Administration											
17	Administrative	92,869	4,383	560,000	657,252		657,252	112,595	769,847			17
18	Directors Fees											18
19	Professional Services			115,903	115,903		115,903	33,997	149,900			19
20	Dues, Fees, Subscriptions & Promotions			44,380	44,380		44,380		44,380			20
21	Clerical & General Office Expenses	104,631	3,968	169,481	278,080		278,080	131,852	409,932			21
22	Employee Benefits & Payroll Taxes			624,084	624,084		624,084	38,233	662,317			22
23	Inservice Training & Education											23
24	Travel and Seminar			13,365	13,365		13,365	20,246	33,611			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			101,305	101,305		101,305	(8,977)	92,328			26
27	Other (specify):* Marketing	59,468	233	30,552	90,253		90,253	(90,253)				27
28	**TOTAL General Administration**	256,968	8,584	1,659,070	1,924,622		1,924,622	237,693	2,162,315			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,221,827	414,212	2,511,939	6,147,978		6,147,978	(317,553)	5,830,425			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 Washington Christian Village #0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			338,375	338,375		338,375	31,888	370,263			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			262,540	262,540		262,540	(32,442)	230,098			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			16,366	16,366		16,366		16,366			35
36	Other (specify):* FIN 47 Accretion			1,290	1,290		1,290		1,290			36
37	TOTAL Ownership			618,571	618,571		618,571	(554)	618,017			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			291,177	291,177		291,177		291,177			39
40	Barber and Beauty Shops	15,063	871		15,934		15,934		15,934			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			223,838	223,838		223,838		223,838			42
43	Other (specify):* Apt/Congregate			57,593	57,593		57,593	(57,593)				43
44	TOTAL Special Cost Centers	15,063	871	572,608	588,542		588,542	(57,593)	530,949			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,236,890	415,083	3,703,118	7,355,091		7,355,091	(375,700)	6,979,391			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 Report Period Beginning: 7/1/14 Ending: 6/30/15

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				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	(11,872)	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	(20,570)	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	(61,366)	21		24
25	Fund Raising, Advertising and Promotional	(90,253)	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	(83,924)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (267,985)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule	(107,715)	VII-B	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (107,715)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (375,700)		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**

Washington Christian Village

ID# **0026955**

Report Period Beginning: **7/1/14**

Ending: **6/30/15**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Vending	$ (781)	2	1
2	Late Fees, Finance Charges	(314)	21	2
3	Miscellaneous	(897)	17	3
4	Apt/Congregate	(57,593)	43	4
5	Charity Care	(3,324)	21	5
6				6
7	Non-Refundable Pet Fee	(250)	21	7
8	Fines & Penalties	(20,765)	21	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**	(83,924)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Washington Christian Village **#** 0026955 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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

	Operating Expenses	PAGES	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	(781)	0	0	0	0	0	0	0	0	0	0	(781)	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	1,627	0	0	0	0	0	0	0	0	0	1,627	5
6	Maintenance	0	(556,092)	0	0	0	0	0	0	0	0	0	(556,092)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(781)	(554,465)	0	0	0	0	0	0	0	0	0	(555,246)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	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**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(897)	113,492	0	0	0	0	0	0	0	0	0	112,595	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	33,997	0	0	0	0	0	0	0	0	0	33,997	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(86,019)	217,871	0	0	0	0	0	0	0	0	0	131,852	21
22	Employee Benefits & Payroll Taxes	0	38,233	0	0	0	0	0	0	0	0	0	38,233	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	20,246	0	0	0	0	0	0	0	0	0	20,246	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	(8,977)	0	0	0	0	0	0	0	0	0	(8,977)	26
27	Other (specify):*	(90,253)	0	0	0	0	0	0	0	0	0	0	(90,253)	27
28	**TOTAL General Administration**	(177,169)	414,862	0	0	0	0	0	0	0	0	0	237,693	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(177,950)	(139,603)	0	0	0	0	0	0	0	0	0	(317,553)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Washington Christian Village # 0026955 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	31,888	0	0	0	0	0	0	0	0	0	31,888	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(32,442)	0	0	0	0	0	0	0	0	0	0	(32,442)	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**	(32,442)	31,888	0	0	0	0	0	0	0	0	0	(554)	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):*	(57,593)	0	0	0	0	0	0	0	0	0	0	(57,593)	43
44	**TOTAL Special Cost Centers**	(57,593)	0	0	0	0	0	0	0	0	0	0	(57,593)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(267,985)	(107,715)	0	0	0	0	0	0	0	0	0	(375,700)	45

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Midwest Christian Villages, Inc. d/b/a Christian Homes, Inc.	100.00%	$ 1,627	$ 1,627	1
2	V	6	Maintenance	560,000			3,908	(556,092)	2
3	V	17	Administrative				113,492	113,492	3
4	V	19	Professional Services				33,997	33,997	4
5	V	21	Clerical				217,174	217,174	5
6	V	22	Employee Benefits				38,233	38,233	6
7	V	21	Dues & Subscriptions				153	153	7
8	V	24	Travel and Seminars				20,246	20,246	8
9	V	26	Insurance				(8,977)	(8,977)	9
10	V	30	Depreciation				31,888	31,888	10
11	V	21	Other Administrative Expense				544	544	11
12	V								12
13	V								13
14	Total			$ 560,000			$ 452,285	$ * (107,715)	14

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	This workpaper is N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		This workpaper is N/A				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Bond Fund	X		Refinance Debt	$14,489.00	Various	$ 4,409,251	$ 2,858,155	6/30/2032	0.0572	$ 149,184	1
2	Illinois Finance Authority		X	Refinance Debt	$9,199.00	07/01/10	1,500,000	1,062,076	5/15/2027	0.0600	72,591	2
3	Illinois Finance Authority		X	Refinance Debt		6/30/07	364,417	412,163	5/15/31	0.0567	20,195	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$23,688.00		$ 6,273,668	$ 4,332,394			$ 241,970	9
	B. Non-Facility Related*											
10	Duplex										20,570	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 20,570	14
15	TOTALS (line 9+line14)						$ 6,273,668	$ 4,332,394			$ 262,540	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 Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2010		8
2011		9
2012		10
2013		11
2014		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Washington Christian Village COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0026955

CONTACT PERSON REGARDING THIS REPORT Kenna Hudson

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

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

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-02-14-300-021	1110 New Castle Rd	$ 18,779.46	$
2.	02-02-14-308-001	1104 Kingsbury Rd	$ 4,292.76	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 23,072.22	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

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

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

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

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

APARTMENTS

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	38,484	1982	$ 50,000	1
2	Home Office Allocation			5,899	2
3	TOTALS	38,484		$ 55,899	3

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	122		1982		$ 1,203,052	$ 31,548	35	$ 31,548	$	$ 1,171,622	4
5											5
6											6
7											7
8	Home Office Allocation					6,151		6,151			8
	Improvement Type**										
9	1982 Fixed Assets			1982	33,861	364	Various	364		33,402	9
10	1983 Fixed Assets			1983	36,292	904	Various	904		34,652	10
11	1984 Fixed Assets			1984	3,947	6	Various	6		3,928	11
12	1985 Fixed Assets			1985	365,442	9,481	Various	9,481		327,361	12
13	1986 Fixed Assets			1986	4,603		Various			4,603	13
14	1988 Fixed Assets			1988	12,281	97	Various	97		11,549	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	2,086	Various	2,086		66,268	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	2,755	Various	2,755		50,155	26
27	2002 Fixed Assets			2002	153,223	8,397	Various	8,397		141,116	27
28	2003 Fixed Assets			2003	37,200	2,118	Various	2,118		32,021	28
29	2004 Fixed Assets			2004	17,271		Various			17,271	29
30	2005 Fixed Assets			2005	123,131		Various			123,131	30
31	2006 Fixed Assets			2006	331,185	17,098	Various	17,098		187,265	31
32	2007 Fixed Assets			2007	191,654	9,870	Various	9,870		93,286	32
33	2008 Fixed Assets			2008	76,797	7,049	Various	7,049		60,941	33
34	Kitchen Floor & Remodel			2009	37,874	3,476	10	3,476		27,783	34
35	100 gallon water heater - natural gas			2009	6,298	578	10	578		4,620	35
36	Replacement Windows - NW wing			2009	12,025	1,104	10	1,104		8,821	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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Chapel remodeling	2009	$ 39,238	$ 3,601	10	$ 3,601	$	$ 27,148	37
38	Carrier Roof Top AC Units - Dining Roo	2009	27,975	2,568	10	2,568		20,289	38
39	Southeast Corridor Cooling System	2009	35,600	3,267	10	3,267		25,818	39
40	2 Cabinet unit heaters - North wing	2009	7,000	642	10	642		5,076	40
41	Upgrade to Door Alarms	2009	2,465	226	10	226		1,787	41
42	North Room Renovation	2009	65,912	6,049	10	6,049		45,604	42
43	Patio conversion to Chapel	2009	750	69	10	69		507	43
44	SW AC	2009	2,665	245	10	245		1,822	44
45	SNF Window Replacement	2010	17,590	1,614	10	1,614		10,704	45
46	New Flooring - EE Lounge & Front Entry	2010	12,526	1,150	10	1,150		7,414	46
47	Window for Conference Room	2010	572	53	10	53		315	47
48	Service & Conference Room Doors	2010	6,439	591	10	591		3,489	48
49	Front Door Alarming System	2010	1,845	169	10	169		1,030	49
50	Front Doors	2010	11,098	1,019	10	1,019		6,292	50
51	AC for Business & Admin Office	2010	5,590	513	10	513		3,262	51
52	Bifold Closet Doors - Resident Rms	2010	348	32	10	32		203	52
53	Paint & Supplies SW Dining Room	2010	901	83	10	83		526	53
54	SW Dining Rm Floor	2010	4,885	448	10	448		2,850	54
55	Radiator Covers - Resident Rooms	2010	4,218	387	10	387		2,461	55
56	Sw Dining Rm Remodel	2010	4,250	390	10	390		2,480	56
57	Therapy Gym Remodel	2010	125,416	11,511	10	11,511		73,188	57
58	Front Door Remodel	2010	4,895	449	10	449		2,856	58
59	2 Electric Circuits - Server Rm	2010	325	30	10	30		190	59
60	Parking Lot & Drive Resurface	2010	35,400	3,249	10	3,249		20,953	60
61	Landscaping Front & Therapy Patios	2010	17,815	1,635	10	1,635		10,248	61
62	Sealcoat East Parking Lot	2010	3,950	363	10	363		2,174	62
63	Replace Front Sidewalk & Approach	2010	3,195	293	10	293		1,864	63
64	Double Side Front Sign	2010	7,417	681	10	681		4,329	64
65	Car/Bus Port	2010	6,555	602	10	602		4,044	65
66	Resident room painting	2011	2,404	221	10	221		1,243	66
67	Roof where NE wing meets NW wing	2011	2,952	271	10	271		1,501	67
68	Ceramic for EE rest rooms	2011	3,003	276	10	276		1,527	68
69	Topography of west apt land	2011	3,340	307	10	307		1,699	69
70	TOTAL (lines 4 thru 69)		$ 3,291,640	$ 146,086		$ 146,086	$	$ 2,755,235	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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,291,640	$ 146,086		$ 146,086	$	$ 2,755,235	1
2	New wiring for 24 port VIOP	2011	1,240	114	10	114		662	2
3	60 gal, 120K BTU water heater	2011	6,448	592	10	592		3,387	3
4	Wiring for SW rooms TVS	2011	1,899	174	10	174		981	4
5	B&G hot water circulating pump & kit	2011	3,635	334	10	334		1,940	5
6	Attic Insullation for front hallway	2011	503	46	10	46		268	6
7	Activity Room - Piping	2011	1,470	135	10	135		735	7
8	Activity Room - Painting	2011	1,500	138	10	138		738	8
9	Radiator Covers	2011	8,050	739	10	739		3,960	9
10	Paint 31 doors & frames SE Hall	2011	3,318	305	10	305		1,632	10
11	Paint 34 doors & frames SW Hall	2011	3,639	334	10	334		1,790	11
12	Remove Wallpaper & Paint Resident Room	2011	10,194	936	10	936		5,015	12
13	Remove Wallpaper & Paint SW Hall	2011	1,160	106	10	106		570	13
14	Remove wallpaper & paint SE Hall	2011	1,160	106	10	106		570	14
15	Paint Bathrooms 107, 110, 141, 147, 14	2011	1,200	110	10	110		590	15
16	Cultered Marble Top 12 SE Units	2011	2,750	252	10	252		1,352	16
17	Vanity & Top Rm 135	2011	401	37	10	37		197	17
18	Rm 105 & 108 Vanity top, apron & legs	2011	1,320	121	10	121		649	18
19	Rm 107 & 110 Vanity top, apron & legs	2011	1,542	142	10	142		759	19
20	Cove Base All Areas	2011	9,601	881	10	881		4,722	20
21	Flooring 10 Resident Bathrooms	2011	5,622	516	10	516		2,765	21
22	Carpet Powerbond Corridors	2011	29,254	2,685	10	2,685		14,390	22
23	Carpet Broadloam River Stone Offices	2011	5,435	499	10	499		2,674	23
24	Rm 148 Paint Walls Border removal	2011	426	39	10	39		209	24
25	Carpet for 19 Resident Rooms	2011	24,111	2,213	10	2,213		11,860	25
26	Dining Room - Armstrong Vinyl Flooring	2011	24,981	2,293	10	2,293		12,288	26
27	Build soffit around exposed piping	2011	4,230	388	10	388		2,081	27
28	Floor Preparation - Ardex skim coat	2011	15,000	1,377	10	1,377		7,379	28
29	Fire Sprinkler relocated	2011	3,254	299	10	299		1,601	29
30	Remove wallpaper 12 resident rooms	2011	1,200	110	10	110		590	30
31	New toilets Resident rms 140,138,108,1	2011	2,060	189	10	189		1,013	31
32	Tile - Bath off north center hall	2011	3,322	305	10	305		1,634	32
33	Carpet RAC Office	2011	509	47	10	47		251	33
34	TOTAL (lines 1 thru 33)		$ 3,472,074	$ 162,648		$ 162,648	$	$ 2,844,487	34

**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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 3,472,074	$ 162,648		$ 162,648	$	$ 2,844,487	1
2	Trim throughout building	2011	430	39	10	39		212	2
3	Channels for Activity Room	2011	9	1	10	1		4	3
4	Sink w faucet Activity Room	2011	130	12	10	12		64	4
5	Counters - Activity Room	2011	2,528	232	10	232		1,222	5
6	Plumbing -- Counters Activity Room	2011	354	33	10	33		171	6
7	Prepare & Paint No Nurse Station	2011	541	50	10	50		271	7
8	Prep & paint Door Frames SE Nurse Stat	2011	80	7	10	7		39	8
9	Prep & paint SE Nurse Station	2011	600	55	10	55		295	9
10	Countertops - No Nurse Station	2011	69	6	10	6		35	10
11	Sink w faucet SE Nurse Station	2011	99	9	10	9		50	11
12	12x30 Wall Cabinet No Nurse Station	2011	108	10	10	10		54	12
13	24x30 Wall Cabinet No Nurse Station	2011	247	23	10	23		124	13
14	24" Base Cabinets SE Nurse Station	2011	445	41	10	41		223	14
15	Cabinets - North Nurse Station	2011	7,864	722	10	722		3,868	15
16	Cabinets - South Nurse Station	2011	1,610	148	10	148		792	16
17	Wood for shelves - SE Nurse Station	2011	106	10	10	10		52	17
18	Suspended Ceiling - Admin & DON Office	2011	1,352	124	10	124		665	18
19	Coutertops - SW Nurse Station	2011	208	19	10	19		102	19
20	Sprinkler Heads - Admin & DON Offices	2011	438	40	10	40		215	20
21	Cabinets - SW Nurse Station	2011	876	80	10	80		431	21
22	Project Paint - Sherwin WIlliams	2011	855	79	10	79		421	22
23	Prime & Paint Interior Doors	2011	3,538	325	10	325		1,799	23
24	Prime Paint Doors Frames NW Hallway	2011	6,861	630	10	630		3,489	24
25	Prep & Paint NE & NW Hallways	2011	3,250	298	10	298		1,599	25
26	Prime & Paint Doors, Frames Center Hal	2011	3,330	306	10	306		1,638	26
27	Prep & Paint Shower Room	2011	550	50	10	50		271	27
28	Prep & Paint, Laundry Rm, Hallway Door	2011	1,286	118	10	118		643	28
29	Prep & Paint Center Hall	2011	1,460	134	10	134		718	29
30	Prep & Paint Doors NE Lounge	2011	321	29	10	29		158	30
31	Prep & Paint Walls NE Lounge	2011	400	37	10	37		197	31
32	Prep & Paint Laundry Rm, Hallway	2011	600	55	10	55		300	32
33	Prep, Paint SW Exterior Door	2011	107	10	10	10		53	33
34	TOTAL (lines 1 thru 33)		$ 3,512,727	$ 166,379		$ 166,379	$	$ 2,864,663	34

**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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 3,512,727	$ 166,379		$ 166,379	$	$ 2,864,663	1
2	Lights, Fans, Heater Center Hall Showe	2011	1,881	173	10	173		925	2
3	Remodel 5 offices, Baseboard, chair ra	2011	6,541	600	10	600		3,218	3
4	Vanities, Faucets Employee bathrooms	2011	720	66	10	66		354	4
5	Faucet No Clean Utility Rm	2011	92	8	10	8		47	5
6	Ceiling tile, 48" light Fixture Soc Se	2011	165	15	10	15		81	6
7	Countertop Socia Ser#2 Office	2011	46	4	10	4		23	7
8	Prep. Paint Admin, DON, Business	2011	2,550	234	10	234		1,254	8
9	Seal, Varnish Closes Doors	2011	1,819	167	10	167		895	9
10	15' Wall Demential Dining Area	2011	4,457	409	10	409		2,192	10
11	Steel Door Admin Office	2011	1,850	170	10	170		910	11
12	Remodel Central Hall Shower Rm	2011	1,886	173	10	173		928	12
13	Refurbish 18 Resident Rm & Bathrooms	2011	26,211	2,406	10	2,406		12,893	13
14	Lights 48" - DON Office	2011	88	8	10	8		43	14
15	Lights 48" - Admin Office	2011	679	62	10	62		334	15
16	Window Tinting Front of Building & Reh	2011	2,845	261	10	261		1,352	16
17	7.5 ton Carrier 13 seer SW Corridor	2011	29,495	2,707	10	2,707		13,034	17
18	Faux Wood Vinyl Floor	2011	11,591	1,064	10	1,064		5,702	18
19	Courtyard Landscaping (Fountain, Trees	2011	4,100	376	10	376		1,948	19
20	NE Corridor air distribustion system,	2012	36,115	1,657	20	1,657		7,679	20
21	Connect RTU to BAS System Cntrl Relay	2012	875	80	10	80		350	21
22	R&R Shower Floor Southwest Hall	2012	3,552	163	20	163		681	22
23	Patio Concrete Pad 30'x12'`	2012	2,520	154	15	154		672	23
24	Gazebo Concrete Pad 12'x12'	2012	900	55	15	55		240	24
25	Sidewalks to Gazebo & Landscaping	2012	900	55	15	55		240	25
26	2 Fire Doors & Block Wall Generator Rm	2013	5,140	236	20	236		600	26
27	Boiler Pump & Sleave Bearings	2013	2,303	211	10	211		538	27
28	Over Bed Lights	2013	17,239	1,582	10	1,582		3,594	28
29	Sink cabinet staff lounge	2013	646	59	10	59		102	29
30	12x12 Gazebo Chapel Courtyard	2013	6,731	412	15	412		898	30
31	100' White Vinyl Fencing Chapel Courty	2013	3,870	237	15	237		516	31
32	Replace roof strom damage skilled	2014	176,949	16,240	10	16,240		19,190	32
33	Install A/C unit dietary area	2014	7,805	716	10	716		846	33
34	TOTAL (lines 1 thru 33)		$ 3,875,288	$ 197,143		$ 197,143	$	$ 2,946,942	34

**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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 3,875,288	$ 197,143		$ 197,143	$	$ 2,946,942	1
2	100 gallon water heater	2015	5,900	148		148		5,753	2
3	SW Entrance door replacement	2015	5,067	127		127		127	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,886,255	$ 197,417		$ 197,417	$	$ 2,952,821	34

**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: 7/1/14 Ending: 6/30/15

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 629,203	$ 99,167	$ 99,167	$		$ 324,265	71
72	Current Year Purchases	120,497	12,009	12,009			12,009	72
73	Fully Depreciated Assets	169,673	7,361	7,361			169,673	73
74	Home Office Allocation	229,692	24,697	24,697			156,752	74
75	TOTALS	$ 1,149,065	$ 143,234	$ 143,234	$		$ 662,699	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	$	$	$	4	$ 42,068	76
77										77
78										78
79	Home Office Allocation			9,669	1,040	1,040			6,687	79
80	TOTALS			$ 51,737	$ 1,040	$ 1,040	$		$ 48,755	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)	$ 5,142,956	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 341,691	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 341,691	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)	$ 3,664,275	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	317,269	13,441	278,422	87
88					88
89					89
90					90
91	TOTALS	$ 437,925	$ 13,441	$ 278,422	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 290,593	92
93	Home Office Allocation	88	93
94			94
95		$ 290,681	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: 7/1/14 Ending: 6/30/15

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

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

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: $ 16,366 Description: See Attachment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

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

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

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

   WCV only hires certified CNAs

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	V10A-3	hrs	$	6,786	$ 274,287	$	6,786	$ 274,287	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		1,629	56,431		1,629	56,431	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		7,663	296,529		7,663	296,529	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	16,078	$ 627,247	$	16,078	$ 627,247	14

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/15 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 5,041,009	$	1
2	Cash-Patient Deposits	11,079		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 158,316)	858,515		3
4	Supply Inventory (priced at)	7,153		4
5	Short-Term Investments			5
6	Prepaid Insurance	10,886		6
7	Other Prepaid Expenses	17,456		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Accrued Interest Receivable	380		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,946,478	$	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	3,991,707		14
15	Leasehold Improvements, at Historical Cost	158,151		15
16	Equipment, at Historical Cost	962,706		16
17	Accumulated Depreciation (book methods)	(3,563,789)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,851,192		21
22	Other Long-Term Assets (spe CIP	290,593		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,861,216	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,807,694	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 106,952	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,079		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	276,134		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	12,756		32
33	Accrued Interest Payable	11,302		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37	Other Accrued Expenses	309,149		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 727,372	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,332,394		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Entrance Fees	21,512		43
44	Apt & Congregate	4,241		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 4,358,147	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,085,519	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,722,175	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,807,694	$	48

***(See instructions.)**

Facility Name & ID Number Washington Christian Village **#** 0026955 **Report Period Beginning:** 7/1/14 **Ending:** 6/30/15

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,795,974	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,795,974	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(73,799)	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)**	$ (73,799)	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)**	$ 4,722,175	24	*

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

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,321,473	1
2	Discounts and Allowances for all Levels	(3,545,373)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,776,100	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,656,964	6
7	Oxygen	11,142	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,668,106	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	19,838	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	508,082	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	36,152	19
20	Radiology and X-Ray	15,527	20
21	Other Medical Services	36,324	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 615,923	23
	D. Non-Operating Revenue		
24	Contributions	61,032	24
25	Interest and Other Investment Income***	18,053	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 79,085	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Retirement Center (Apt/Duplex)	58,410	28
28a	Miscellaneous	83,668	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 142,078	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,281,292	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	814,476	31
32	Health Care	3,408,880	32
33	General Administration	1,924,622	33
	B. Capital Expense		
34	Ownership	618,571	34
	C. Ancillary Expense		
35	Special Cost Centers	263,478	35
36	Provider Participation Fee	325,064	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,355,091	40
41	**Income before Income Taxes (line 30 minus line 40)****	(73,799)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (73,799)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,400,376	44
45	Private Pay - Net Inpatient Revenue	1,441,698	45
46	Medicare - Net Inpatient Revenue	(183,713)	46
47	Other-(specify) HMO/Medicare Advantage/OP Part B	113,082	47
48	Other-(specify) Nursing	4,657	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,776,100	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 Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,900	2,080	$ 89,054	$ 42.81	1
2	Assistant Director of Nursing	1,872	2,086	63,393	30.39	2
3	Registered Nurses	24,530	26,779	661,840	24.71	3
4	Licensed Practical Nurses	12,330	13,347	295,817	22.16	4
5	CNAs & Orderlies	82,115	89,654	1,126,234	12.56	5
6	CNA Trainees	-	-	-		6
7	Licensed Therapist	-	-	-		7
8	Rehab/Therapy Aides	-	-	-		8
9	Activity Director	1,780	2,051	33,239	16.21	9
10	Activity Assistants	3,957	4,327	42,092	9.73	10
11	Social Service Workers	8,282	9,160	144,305	15.75	11
12	Dietician	-	-	-		12
13	Food Service Supervisor	1,944	2,178	38,520	17.69	13
14	Head Cook	8,040	8,731	92,723	10.62	14
15	Cook Helpers/Assistants	6,682	7,356	62,632	8.51	15
16	Dishwashers	-	-	-		16
17	Maintenance Workers	5,182	5,754	88,614	15.40	17
18	Housekeepers	8,033	8,697	80,265	9.23	18
19	Laundry	3,637	4,044	42,082	10.41	19
20	Administrator	1,868	2,100	96,386	45.90	20
21	Assistant Administrator	-	-	-		21
22	Other Administrative	-	-	-		22
23	Office Manager	1,892	2,032	36,278	17.85	23
24	Clerical	3,870	4,324	63,235	14.62	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	1,741	1,911	19,423	10.16	31
32	Other Health Care(specify)	3,425	3,736	85,908	22.99	32
33	Other(specify)	2,971	3,195	74,850	23.43	33
34	TOTAL (lines 1 - 33)	186,051	203,542	$ 3,236,890 *	$ 15.90	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	127	$ 7,179	V01-3	35
36	Medical Director	104	48,000	V09-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	6,032	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	17	1,500	V11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	344	$ 62,711		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 Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
STACY BRENTON	ADMINISTRATOR	0	$ 92,869
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 92,869

B. Administrative - Other

Description	Amount
MANGEMENT FEES	$ 560,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 560,000

C. Professional Services

Vendor/Payee	Type	Amount
Denton's	Legal	$ 44,296
Delaney, Delaney & Voom, Ltd	Legal	12,331
Davis & Campbell	Legal	53,401
Receivable Management Services	Legal	737
FR&R Healthcare Consulting	Consulting	3,795
National Research	Survey	1,343
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 115,903

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 116,063
Unemployment Compensation Insurance	6,362
FICA Taxes	236,011
Employee Health Insurance	249,570
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Uniforms	4,374
Employee Expense	3,204
457 Plan Expense	8,500
Home Office Allocation	38,233
TOTAL (agree to Schedule V, line 22, col.8)	$ 662,317

* Attach copy of IMRF notifications

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

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	11,723
Health Care Worker Background Check	
(Indicate # of checks performed 24)	696
Patient Background Checks 276	2,760
Licenses	3,610
Dues	18,598
Subscriptions	6,992
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 44,380

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 5,734
In-State Travel	4,345
Seminar Expense	3,286
Home Office Allocation	20,246
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 33,611

**See instructions.

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	This workpaper is N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Washington Christian Village # 0026955 Report Period Beginning: 7/1/14 Ending: 6/30/15

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? NO

(2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. LSN/LEADING AGE $8,783

(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. $ 29,753 Line 10-2

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ 223,838
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. $ 7,257
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 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.