



**PROVIDER NAME:** \_\_\_\_\_

**OTHER CCRCs**

**LOCATION (City, State)**

**PHONE (with area code)**

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**MULTI-LEVEL RETIREMENT COMMUNITIES**

**LOCATION (City, State)**

**PHONE (with area code)**

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|  |  |  |
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**FREE-STANDING SKILLED NURSING**

**LOCATION (City, State)**

**PHONE (with area code)**

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

**SUBSIDIZED SENIOR HOUSING**

**LOCATION (City, State)**

**PHONE (with area code)**

|  |  |  |
|--|--|--|
|  |  |  |
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|  |  |  |
|  |  |  |

**NOTE:** PLEASE INDICATE IF THE FACILITY IS A LIFE CARE FACILITY.

PROVIDER NAME: \_\_\_\_\_

|                                                                              | 2015 | 2016 | 2017 | 2018 |
|------------------------------------------------------------------------------|------|------|------|------|
| <b>INCOME FROM ONGOING OPERATIONS</b>                                        |      |      |      |      |
| <b>OPERATING INCOME</b>                                                      |      |      |      |      |
| (Excluding amortization of entrance fee income)                              |      |      |      |      |
| <b>LESS OPERATING EXPENSES</b>                                               |      |      |      |      |
| (Excluding depreciation, amortization, and interest)                         |      |      |      |      |
| <b>NET INCOME FROM OPERATIONS</b>                                            |      |      |      |      |
| <b>LESS INTEREST EXPENSE</b>                                                 |      |      |      |      |
| <b>PLUS CONTRIBUTIONS</b>                                                    |      |      |      |      |
| <b>PLUS NON-OPERATING INCOME (EXPENSES)</b>                                  |      |      |      |      |
| (excluding extraordinary items)                                              |      |      |      |      |
| <b>NET INCOME (LOSS) BEFORE ENTRANCE FEES, DEPRECIATION AND AMORTIZATION</b> |      |      |      |      |
| <b>NET CASH FLOW FROM ENTRANCE FEES</b>                                      |      |      |      |      |
| (Total Deposits Less Refunds)                                                |      |      |      |      |

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**DESCRIPTION OF SECURED DEBT** (as of most recent fiscal year end)

| LENDER | OUTSTANDING BALANCE | INTEREST RATE | DATE OF ORIGATION | DATE OF MATURITY | AMORTIZATION PERIOD |
|--------|---------------------|---------------|-------------------|------------------|---------------------|
|        |                     |               |                   |                  |                     |
|        |                     |               |                   |                  |                     |
|        |                     |               |                   |                  |                     |

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**FINANCIAL RATIOS** (see next page for ratio formulas)

2017 CCAC Medians  
50<sup>th</sup> Percentile  
(optional)

|                                    | 2016 | 2017 | 2018 |
|------------------------------------|------|------|------|
| <b>DEBT TO ASSET RATIO</b>         |      |      |      |
| <b>OPERATING RATIO</b>             |      |      |      |
| <b>DEBT SERVICE COVERAGE RATIO</b> |      |      |      |
| <b>DAYS CASH ON HAND RATIO</b>     |      |      |      |

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**HISTORICAL MONTHLY SERVICE FEES** (Average Fee and Change Percentage)

|                 | 2015 | % | 2016 | % | 2017 | % | 2018 |
|-----------------|------|---|------|---|------|---|------|
| STUDIO          |      |   |      |   |      |   |      |
| ONE BEDROOM     |      |   |      |   |      |   |      |
| TWO BEDROOM     |      |   |      |   |      |   |      |
| COTTAGE/HOUSE   |      |   |      |   |      |   |      |
| ASSISTED LIVING |      |   |      |   |      |   |      |
| SKILLED NURSING |      |   |      |   |      |   |      |
| SPECIAL CARE    |      |   |      |   |      |   |      |

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**COMMENTS FROM PROVIDER:** > \_\_\_\_\_  
> \_\_\_\_\_  
> \_\_\_\_\_

PROVIDER NAME: \_\_\_\_\_

### **FINANCIAL RATIO FORMULAS**

#### **LONG-TERM DEBT TO TOTAL ASSETS RATIO**

$$\frac{\text{Long-Term Debt, less Current Portion}}{\text{Total Assets}}$$

#### **OPERATING RATIO**

$$\frac{\begin{array}{l} \text{Total Operating Expenses} \\ - \text{ Depreciation Expense} \\ - \text{ Amortization Expense} \end{array}}{\text{Total Operating Revenues} - \text{Amortization of Deferred Revenue}}$$

#### **DEBT SERVICE COVERAGE RATIO**

$$\frac{\begin{array}{l} \text{Total Excess of Revenues over Expenses} \\ + \text{ Interest, Depreciation, and Amortization Expenses} \\ \text{Amortization of Deferred Revenue} + \text{Net Proceeds from Entrance Fees} \end{array}}{\text{Annual Debt Service}}$$

#### **DAYS CASH ON HAND RATIO**

$$\frac{\begin{array}{l} \text{Unrestricted Current Cash \& Investments} \\ + \text{ Unrestricted Non-Current Cash \& Investments} \end{array}}{(\text{Operating Expenses} - \text{Depreciation} - \text{Amortization})/365}$$

**NOTE:** These formulas are also used by the Continuing Care Accreditation Commission. For each formula, that organization also publishes annual median figures for certain continuing care retirement communities.