

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000083

Facility Name: Supportive Living of Washington

Address: 1150 New Castle Road Washington 61571

Number City Zip Code

County: Tazewell

Telephone Number: (309) 444-3641 Fax # 309 444-8763

Federal Employer ID Number:

Date Current Owners were Certified: 09/24/2007

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☒	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:

Name: Susan McGhee Telephone Number: (314) 587-7903

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 01/01/2010 to 12/31/2010 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)	Susan McGhee	
	(Title)	Chief Financial Officer	
Paid Preparer	(Signed)		(Date)
	(Print Name and Title)	Allan B. Larson, CPA Principal	
	(Firm Name & Address)	LarsonAllen LLP 600 Washington Avenue, Suite 1800, St. Louis, MO 63101	
	(Telephone)	(314) 925-4379 Fax (314) 925-4350	
	MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

Facility Name	Supportive Living of Washington
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Report Period Beginning: 01/01/2010 Ending: 12/31/2010

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 11/ 24/08

1		2		3		4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period			
1	52	Single Unit Apartment	52	18,980	1		
2	8	Double Unit Apartment	8	2,920	2		
3		Other		2,920	3		
4	60	TOTALS	60	24,820	4		

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	8,419	8,814		17,233	5
6	Double Unit	829	1,445		2,274	6
7	Other	829	1,445		2,274	7
8	TOTALS	10,077	11,704		21,781	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	87.76%
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D. Indicate the number of paid bed-hold days the SLF had during this year
122 Also, indicate the number of unpaid bed-hold days the SLF
 had during this year. 337 **(Do not include bed-hold days in Section B.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ **NO** ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

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

H. ACCOUNTING BASIS

ACCRUAL		MODIFIED	
		CASH*	CASH*
1	☒	☐	☐
2	☐	☐	☐
3	☐	☐	☐
4	☐	☐	☐
5	☐	☐	☐
6	☐	☐	☐
7	☐	☐	☐
8	☐	☐	☐
9	☐	☐	☐
10	☐	☐	☐
11	☐	☐	☐
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18	☐	☐	☐
19	☐	☐	☐
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21	☐	☐	☐
22	☐	☐	☐
23	☐	☐	☐
24	☐	☐	☐
25	☐	☐	☐
26	☐	☐	☐
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31	☐	☐	☐
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33	☐	☐	☐
34	☐	☐	☐
35	☐	☐	☐
36	☐	☐	☐
37	☐	☐	☐
38	☐	☐	☐
39	☐	☐	☐
40	☐	☐	☐
41	☐	☐	☐
42	☐	☐	☐
43	☐	☐	☐
44	☐	☐	☐
45	☐	☐	☐
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47	☐	☐	☐
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81	☐	☐	☐
82	☐	☐	☐
83	☐	☐	☐
84	☐	☐	☐
85	☐	☐	☐
86	☐	☐	☐
87	☐	☐	☐
88	☐	☐	☐
89	☐	☐	☐
90	☐		

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31 **Fiscal Year:** 12/31

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle?

If no, explain.

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle?

If no, explain.

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle?

If no, explain.

Facility Name: Supportive Living of Washington

Report Period Beginning: 01/01/2010 Ending: 12/31/2010

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	90,597	119,176	2,367	212,140	(2,006)	210,134	1
2	Housekeeping, Laundry and Maintenance	44,508	16,844	44,054	105,406		105,406	2
3	Heat and Other Utilities			91,665	91,665	(5,147)	86,518	3
4	Other (specify): Trash			5,200	5,200		5,200	4
5	TOTAL General Services	135,105	136,020	143,286	414,411	(7,153)	407,258	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	243,111	1,244	238	244,593		244,593	6
7	Activities and Social Services	17,761	2,799	484	21,044		21,044	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	260,872	4,043	722	265,637		265,637	9
	C. General Administration							
10	Administrative and Clerical	65,734	8,212	108,245	182,191	(2,755)	179,436	10
11	Marketing Materials, Promotions and Advertising			4,449	4,449		4,449	11
12	Employee Benefits and Payroll Taxes			87,646	87,646		87,646	12
13	Insurance-Property, Liability and Malpractice			17,339	17,339		17,339	13
14	Other (specify):							14
15	TOTAL General Administration	65,734	8,212	217,679	291,625	(2,755)	288,870	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	461,711	148,275	361,687	971,673	(9,908)	961,765	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			306,085	306,085		306,085	17
18	Interest			506,725	506,725		506,725	18
19	Real Estate Taxes			123,322	123,322		123,322	19
20	Rent -- Facility and Grounds			3,400	3,400		3,400	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			939,532	939,532		939,532	23
24	GRAND TOTAL (Sum of lines 16 and 23)	461,711	148,275	1,301,219	1,911,205	(9,908)	1,901,297	24

Facility Name: Supportive Living of Washington

Report Period Beginning 01/01/2010 Ending: 12/31/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.18	\$ 21.60	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9.09	9.23	3
4	Activity Director & Assistants	0.85	10.10	4
5	Social Service Workers			5
6	Head Cook	0.88	14.20	6
7	Cook Helpers/Assistants	3.45	8.11	7
8	Dishwashers			8
9	Maintenance Workers	0.45	11.51	9
10	Housekeepers	1.99	7.76	10
11	Laundry			11
12	Managers	0.97	19.24	12
13	Other Administrative	0.93	13.13	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20	\$	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name 1	City 2
Christian Homes, Inc.	Lincoln

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒
Name of related entity: _____ If yes, what is the value of those services? \$ _____
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐
If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Supportive Living of Washington

Report Period Beginning: 01/01/2010

Ending: 12/31/2010

VIII. OWNERSHIP COSTS

A. Purchase price of land 89,000 Year land was acquired 2006

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	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	
1	60		2007	2006	\$ 7,389,337	\$ 246,413	30	\$ 246,413	\$	\$ 800,614	1
2					386,145	12,872	30	12,872		41,832	2
3					1,117	121	5	121		121	3
4											4
5											5
6	Improvement Type										
6	Landscaping		2007		31,548	2,103	15	2,103		7,887	6
7	Staking Fees		2007		11,643	776	15	776		2,910	7
8	Staking Fees		2007		8,018	535	15	535		2,006	8
9	Paving & Surfacing		2007		47,898	3,193	15	3,193		11,974	9
10	Dump Fees		2007		11,514	768	15	768		2,879	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,887,220	\$ 266,781		\$ 266,781	\$	\$ 870,223	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 186,522	\$ 37,304	\$ 37,304	\$	Various	\$ 120,896	18
19	Vehicles	6,000	2,000	2,000		3	5,500	19
20	TOTAL (lines 18 and 19)		\$ 39,304	\$ 39,304	\$		\$ 126,396	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)		\$	\$	24

Facility Name: Supportive Living of Washington

Report Period Beginning: 01/01/2010 Ending: 2/31/2010

IX. RENTAL COSTS

A. Building and Fixed Equipment

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? YES NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	
									9. Rental amount for movable equipment \$
									10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Christian Homes	X		Startup Construction	12/31/06	\$ 1,842,199	\$ 1,842,199	12/31/30	7.5000	\$ 171,642	1
2	US Bank		X	Construction	10/31/06	4,900,000	4,761,295	12/1/23	6.7100	321,553	2
3			X	Def Tax Credit Fees & Org Costs	/ /	1,597,512	213,868	/ /		13,530	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,339,711	\$ 6,817,362			\$ 506,725	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,339,711	\$ 6,817,362			\$ 506,725	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: Supportive Living of Washington

Report Period Beginning: 01/01/2010 ☐ ☐

Ending: 12/31/2010

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 351,809	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	352,393		3
4	Supply Inventory (priced at)	10,722		4
5	Short-Term Investments			5
6	Prepaid Insurance	10,867		6
7	Other Prepaid Expenses	12,227		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 738,018	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	89,000		13
14	Buildings, at Historical Cost	7,776,599		14
15	Leasehold Improvements, at Historical Cost	110,621		15
16	Equipment, at Historical Cost	192,522		16
17	Accumulated Depreciation (book methods)	(996,618)		17
18	Deferred Charges	213,868		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	628,838		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,014,830	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,752,848	\$	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 79,097	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,060		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	22,816		30
31	Accrued Taxes Payable	126,154		31
32	Accrued Interest Payable	590,201		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Due to Related Parties	928		35
36	Accrued Liabilities	9,489		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 839,745	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,842,199		38
39	Mortgage Payable	4,761,295		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 6,603,494	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,443,239	\$	45
46	TOTAL EQUITY	\$ 1,309,609	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,752,848	\$	47

Facility Name: Supportive Living of Washington

Report Period Beginning:01/01/2010

Ending:

12/31/2010

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

1			
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,935,966	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,935,966	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	1,692	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 1,692	11
	C. Non-Operating Revenue		
12	Contributions	970	12
13	Interest and Other Investment Income	2,498	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 3,468	14
	D. Other Revenue (specify):		
15	Cable TV Revenue	12,634	15
16	Miscellaneous Revenue	1,482	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 14,116	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,955,242	18

2			
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	414,411	19
20	Health Care/ Personal Care	265,637	20
21	General Administration	291,625	21
	B. Capital Expense		
22	Ownership	939,532	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 1,911,205	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 44,037	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 44,037	31

Schedule IV - Column 5
Adjustments

Line 1	Dietary and Food Purchases	(1,692)	offset meal revenue
Line 1	Dietary and Food Purchases	(314)	Offset Vending Machine Income
Line 3	Heat and Utilities	(4,800)	offset cable TV revenue, to the extent of expense
Line 3	Heat and Utilities	(347)	Offset Space Rental
Line 10	Administrative and Clerical	(821)	offset miscellaneous revenue
Line 10	Administrative and Clerical	(1,934)	nonallowable bank charges
		<u>(9,908)</u>	

Schedule VII - Question C
Related Organizations - Transactions

Related Party	Nature of Services	Cost on Books	Cost to Related Party
Christian Homes, Inc.	Management Services	82,024	82,024

Schedule XII - Line 16
Miscellaneous Revenue

Line 16	Space Rental	347	Offset to Line 3
	Vending Revenue	314	Offset to Line 1
	Miscellaneous Revenue	821	Offset to Line 10
		<u>1,482</u>	