

		FOR BHF USE			

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Supportive Living Facility

2011

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2011)

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 ILCS 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: 1000081

Facility Name: Supportive Living of Wabash

Address: 532 Abelson Drive Carmi 62821

County: White

Telephone Number: (618) 382-2900 Fax # 618 382-8067

Federal Employer ID Number:

Date Current Owners were Certified: 6/26/07

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 01/01/2011 to 12/31/2011 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 Partner

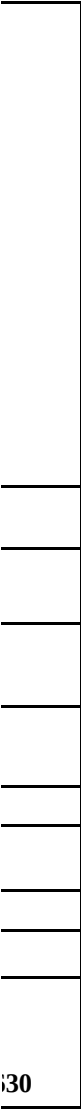
(Firm Name & Address) CliftonLarsonAllen LLP 600 Washington Avenue, Suite 1800, St. Louis, MO 63101

(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) 782-16

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Facility Name	Supportive Living of Wabash
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Report Period Beginning: 01/01/2011 Ending: 12/31/2011

III. STATISTICAL DATA

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

Date of change in certified units

6/26/2007

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		Single Unit Apartment				1	
2	49	Double Unit Apartment	49	17,885		2	
3		Other		365		3	
4	49	TOTALS	49	18,250		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					5
6	Double Unit	8,725	8,654		17,379	6
7	Other		365		365	7
8	TOTALS	8,725	9,019		17,744	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.23%

D. Indicate the number of paid bed-hold days the SLF had during this year

129 Also, indicate the number of unpaid bed-hold days the SLF had during this year. **(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

		MODIFIED		
ACCRUAL	X	CASH*		CASH*

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

Tax Year: 12/31/11 **Fiscal Year:** 12/31/11

* 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.

STATE OF ILLINOIS

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Facility Name: Supportive Living of Wabash

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	69,115	88,389	2,650	160,154	(3,315)	156,839	1
2	Housekeeping, Laundry and Maintenance	29,191	12,551	22,858	64,600		64,600	2
3	Heat and Other Utilities			79,328	79,328	(5,514)	73,814	3
4	Other- Trash			975	975		975	4
5	TOTAL General Services	98,306	100,940	105,811	305,057	(8,829)	296,228	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	158,614	1,609	359	160,582		160,582	6
7	Activities and Social Services	26,050	1,718	767	28,535		28,535	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	184,664	3,327	1,126	189,117		189,117	9
	C. General Administration							
10	Administrative and Clerical	81,126	1,955	66,465	149,546	(1,378)	148,168	10
11	Marketing Materials, Promotions and Advertising			10,805	10,805		10,805	11
12	Employee Benefits and Payroll Taxes			77,971	77,971		77,971	12
13	Insurance-Property, Liability and Malpractice			16,600	16,600		16,600	13
14	Other (specify):							14
15	TOTAL General Administration	81,126	1,955	171,841	254,922	(1,378)	253,544	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	364,096	106,222	278,778	749,096	(10,207)	738,889	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			262,740	262,740		262,740	17
18	Interest			413,797	413,797		413,797	18
19	Real Estate Taxes			23,764	23,764		23,764	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,168	4,168		4,168	21
22	Other (specify):							22
23	TOTAL Ownership			704,469	704,469		704,469	23
24	GRAND TOTAL (Sum of lines 16 and 23)	364,096	106,222	983,247	1,453,565	(10,207)	1,443,358	24

Facility Name: Supportive Living of Wabash

Report Period Beginning 01/01/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.2	\$ 17.74	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6.0	8.88	3
4	Activity Director & Assistants	1.1	11.18	4
5	Social Service Workers			5
6	Head Cook	1.0	12.95	6
7	Cook Helpers/Assistants	2.2	9.10	7
8	Dishwashers			8
9	Maintenance Workers	0.6	10.20	9
10	Housekeepers	0.9	8.39	10
11	Laundry			11
12	Managers	1.0	25.09	12
13	Other Administrative	1.0	10.81	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15.00	\$ 114.34	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	

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? \$

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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: Supportive Living of Wabash

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

VIII. OWNERSHIP COSTS

A. Purchase price of land 17,000 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	47		2007	2006	\$ 5,979,500	\$ 199,317	30	\$ 199,317	\$	\$ 896,925	1
2			2011		714	6	10	6		6	2
3			2011		5,326	30	15	30		30	3
4											4
5											5
	Improvement Type										
6	Landscaping		2007		22,330	1,492	15	1,492		6,699	6
7	Staking Fees		2007		6,500	433	15	433		1,950	7
8	Walks/ Curbs		2007		21,843	1,088	15	1,088		6,553	8
9	Paving & Surfacing		2007		22,445	1,496	15	1,496		6,734	9
10	Dump Fees		2007		14,140	943	15	943		4,242	10
11	Miscellaneous		2007		1,068	71	15	71		320	11
12	Huff Sealing Corp.		2010		1,253	625	2	625		887	12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,075,119	\$ 205,501		\$ 205,501	\$	\$ 924,346	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	\$ 278,160	\$ 54,074	\$ 54,074	\$	Varies	\$ 240,834	18
19	Vehicles	50,639	3,165	3,165		4	3,165	19
20	TOTAL (lines 18 and 19)		\$ 328,799	\$ 57,239	\$ 57,239	\$	\$ 243,999	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 Wabash

Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental?
YES NO

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	10/31/06	\$ 1,452,900	\$ 1,452,900	12/31/30	7.5000	\$ 142,710	1
2	US Bank		X	Construction	10/31/06	4,000,000	3,828,711	12/1/23	6.7100	258,714	2
3			X	Deferred Tax Cred Fees & Org Cost		202,645	145,936			12,373	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,655,545	\$ 5,427,547			\$ 413,797	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,655,545	\$ 5,427,547			\$ 413,797	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 Wabash

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 93,576	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	225,022		3
4	Supply Inventory (priced at)	1,510		4
5	Short-Term Investments			5
6	Prepaid Insurance	10,729		6
7	Other Prepaid Expenses	9,946		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 340,783	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	17,000		13
14	Buildings, at Historical Cost	5,985,540		14
15	Leasehold Improvements, at Historical Cost	89,579		15
16	Equipment, at Historical Cost	328,799		16
17	Accumulated Depreciation (book methods)	(1,168,345)		17
18	Deferred Charges	145,936		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	470,250		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,868,759	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,209,542	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 281,068	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,250		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	31,824		30
31	Accrued Taxes Payable	22,740		31
32	Accrued Interest Payable	141,282		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Due to Related Part./Current LTD	68,281		35
36	Accrued Liabilities	7,880		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 562,325	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,452,900		38
39	Mortgage Payable	3,766,633		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)	\$ 5,219,533	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,781,858	\$	45
46	TOTAL EQUITY	\$ 427,684	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,209,542	\$	47

*(See instructions.)

Facility Name: Supportive Living of Wabash

Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,447,448	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,447,448	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	2,042	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,042	11
	C. Non-Operating Revenue		
12	Contributions	200	12
13	Interest and Other Investment Income	4,080	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,280	14
	D. Other Revenue (specify):		
15	Miscellaneous Revenue	13,172	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 13,172	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,466,942	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	305,057	19
20	Health Care/ Personal Care	189,117	20
21	General Administration	254,922	21
	B. Capital Expense		
22	Ownership	704,469	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,453,565	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 13,377	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 13,377	31

Line 1	Dietary and Food Purchases	(3,315)	Offset Meal Revenue
Line 3	Heat and Utilities	(5,514)	Offset Cable TV Revenue
Line 10	Administrative and Clerical	1,198	Offset Miscellaneous Revenue
Line 10	Late Fees, Finance Charges	(513)	Nonallowable Late Fees
Line 10	Administrative and Clerical	(2,063)	Nonallowable Bank Charges
		<u>(10,207)</u>	

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	37,919	37,919

Meal Revenue	3,315	offset to line 1 on Schedule IV
Cable TV Revenue	11,055	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	<u>(1,198)</u>	offset to line 10 on Schedule IV
	<u>13,172</u>	

