

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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: 1000081

Facility Name: Supportive Living of Wabash

Address: 532 Abelson Drive Carmi 62821

Number City Zip Code

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

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☒ PROPRIETARY

☐ Individual

☒ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☐ Limited Liability Co.

☐ Trust

☐ Other

☐ GOVERNMENTAL

☐ State

☐ County

☐ 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 01/01/2014 to 12/31/2014 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) Amanda Tinney
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

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 Wabash

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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		760	3
4	49	TOTALS	49	18,645	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	8,398	7,844		16,242	5
6	Double Unit	413	730		1,143	6
7	Other					7
8	TOTALS	8,811	8,574		17,385	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.24%

D. Indicate the number of paid bed-hold days the SLF had during this year 96 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 0 (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)

NONE

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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? N/A

If no, explain. N/A

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? N/A

If no, explain. N/A

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? N/A

If no, explain. N/A

STATE OF ILLINOIS

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Facility Name: Supportive Living of Wabash

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	72,968	102,208	1,623	176,799	(2,035)	174,764	1
2	Housekeeping, Laundry and Maintenance	40,885	20,857	30,987	92,729		92,729	2
3	Heat and Other Utilities			90,406	90,406	(5,507)	84,899	3
4	Other (specify): TRASH			1,288	1,288		1,288	4
5	TOTAL General Services	113,853	123,065	124,304	361,222	(7,542)	353,680	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	169,931	1,256	473	171,660		171,660	6
7	Activities and Social Services	31,194	2,964	1,495	35,653		35,653	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	201,125	4,220	1,968	207,313		207,313	9
	C. General Administration							
10	Administrative and Clerical	82,899	1,815	131,933	216,647	(7,315)	209,332	10
11	Marketing Materials, Promotions and Advertising			9,958	9,958		9,958	11
12	Employee Benefits and Payroll Taxes			103,638	103,638		103,638	12
13	Insurance-Property, Liability and Malpractice			74,309	74,309		74,309	13
14	Other (specify):							14
15	TOTAL General Administration	82,899	1,815	319,838	404,552	(7,315)	397,237	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	397,877	129,100	446,110	973,087	(14,857)	958,230	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			235,810	235,810		235,810	17
18	Interest			182,143	182,143		182,143	18
19	Real Estate Taxes			25,029	25,029		25,029	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,523	2,523		2,523	21
22	Other (specify):							22
23	TOTAL Ownership			445,505	445,505		445,505	23
24	GRAND TOTAL (Sum of lines 16 and 23)	397,877	129,100	891,615	1,418,592	(14,857)	1,403,735	24

Facility Name: Supportive Living of Wabash

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.17	\$ 22.59	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6.09	20.05	3
4	Activity Director & Assistants	0.94	11.07	4
5	Social Service Workers	1.00	18.37	5
6	Head Cook	0.95	15.41	6
7	Cook Helpers/Assistants	2.10	13.26	7
8	Dishwashers			8
9	Maintenance Workers	0.78	13.38	9
10	Housekeepers	0.88	10.02	10
11	Laundry			11
12	Managers	0.97	11.77	12
13	Other Administrative	1.00	27.01	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	14.88	\$ 14.81	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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1		\$	1
2			2
Total		\$	3

Facility Name: Supportive Living of Wabash

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	\$	\$ 1,494,875	1
2			2011		6,040	426	10-15	426		1,315	2
3			2012		5,240	623	5-10	623		1,623	3
4			2013		5,812	1,013	5	1,013		1,141	4
5			2014		10,917	1,335	5-10	1,335		1,335	5
Improvement Type											
6	Dump Fees			2007	14,140	943	15	943		7,070	6
7	Landscaping			2007	22,330	1,489	15	1,489		11,165	7
8	Miscellaneous			2007	1,068	70	15	70		534	8
9	Paving and Surfacing			2007	22,445	1,496	15	1,496		11,223	9
10	Stalking Fees			2007	6,500	433	15	433		3,250	10
11	Walks/Curbs			2007	21,843	1,456	15	1,456		10,922	11
12	Striping and Coating			2010	1,253		2			1,253	12
13	Concrete Walking Path			2013	4,150	277	15	277		438	13
14	Landscaping			2013	2,959	592	5	592		740	14
15	Landscaping			2014	5,804	871	5	871		871	15
16	See Attachments2				8,131	569	VARIOUS	569		569	16
17	TOTAL (lines 1 thru 16)				\$ 6,118,132	\$ 210,910		\$ 210,910	\$	\$ 1,548,322	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	\$ 377,068	\$ 12,240	\$ 12,240	\$		\$ 293,341	18
19	Vehicles	50,639	12,660	12,660			40,089	19
20	TOTAL (lines 18 and 19)	\$ 427,707	\$ 24,900	\$ 24,900	\$		\$ 333,430	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: 01/01/2014 Ending: 2/31/2014

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	HUD- MORTGAGE		X	Refinance - Construction	9/1/13	4,800,000	4,714,717	10/1/48	3.7300	177,252	1
2	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	750,000	701,870	10/1/48	0.0000		2
3			X	Deferred Tax Cred Fees & Org Costs		86,840	74,264			4,891	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,636,840	\$ 5,490,851			\$ 182,143	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,636,840	\$ 5,490,851			\$ 182,143	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: 01/01/2014

Ending: 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 185,679	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	163,074		3
4	Supply Inventory (priced at)	1,938		4
5	Short-Term Investments			5
6	Prepaid Insurance	27,256		6
7	Other Prepaid Expenses	9,890		7
8	Accounts Receivable (owners or related parties)	(867)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 386,970	\$	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	6,007,509		14
15	Leasehold Improvements, at Historical Cost	110,623		15
16	Equipment, at Historical Cost	427,707		16
17	Accumulated Depreciation (book methods)	(1,881,752)		17
18	Deferred Charges	74,264		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	400,060		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,155,411	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,542,381	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 30,286	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,250		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,689		30
31	Accrued Taxes Payable	24,312		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	ACCRUED LIABILITIES	9,209		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 109,746	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	701,870		38
39	Mortgage Payable	4,714,717		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)	\$ 5,416,587	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,526,333	\$	45
46	TOTAL EQUITY	\$ 16,048	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,542,381	\$	47

*(See instructions.)

Facility Name: Supportive Living of Wabash

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	\$ 1,478,104	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,478,104	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	1,133	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,133	11
	C. Non-Operating Revenue		
12	Contributions	563	12
13	Interest and Other Investment Income	2,988	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,551	14
	D. Other Revenue (specify):		
15			15
16	MEAL/CABLE/MISC	11,572	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 11,572	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,494,360	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	361,222	19
20	Health Care/ Personal Care	207,313	20
21	General Administration	404,552	21
	B. Capital Expense		
22	Ownership	445,505	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)	\$ 1,418,592	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 75,768	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 75,768	31

Supportive Living of Wabash
12/31/2014
Attachments1

Schedule IV - Column 5
Adjustments

Line 1	Dietary and Food Purchases	(2,035)	Offset Meal Revenue
Line 3	Heat and Utilities	(5,507)	Offset Cable TV Revenue
Line 10	Administrative and Clerical	725	Offset Miscellaneous Revenue
Line 10	Late Fees, Finance Charges	0	Nonallowable Late Fees
Line 10	Administrative and Clerical	(8,040)	Nonallowable Bank Charges
		(14,857)	

Schedule VII - Question C
Related Organizations Transactions

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	76,392	76,392

Schedule XII
Income Statement - Other Revenue

Meal Revenue	2,035	offset to line 1 on Schedule IV
Cable TV Revenue	10,262	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	(725)	offset to line 10 on Schedule IV
	11,572	

		3	Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9
17	Concrete Slab for Gazebo		2014	1,552	52	15	52		
18	Gazebo		2014	4,890	306	8	306		
19	Asphalt Reseal & Striping		2014	1,689	211	2	211		
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTAL (lines 17 thru 27)			\$ 8,131	\$ 569		\$ 569	\$ 0	\$

Accumulated Depreciation	
52	6
306	7
211	8
	9
	10
	11
	12
	13
	14
	15
	16
569	17