

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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 Lvg 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: 9/24/07

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

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

Name: Kevin Wellen Telephone Number: (314-925-4446

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 01/01/2015 to 12/31/2015 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) Timothy Phillippe

(Title) Chief Executive Officer

Paid Preparer

(Signed) (Date)

(Print Name and Title) Kevin Wellen, CPA Director, Reimbursement

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

(Telephone) 314) 925-4447 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 Lvg of Washington

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

Date of change in certified units 11/24/2008

	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	<u>52</u>	Single Unit Apartment	<u>57</u>	<u>20,805</u>	1
2	<u>8</u>	Double Unit Apartment	<u>3</u>	<u>1,095</u>	2
3		Other			3
4	<u>60</u>	TOTALS	<u>60</u>	<u>21,900</u>	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	<u>9,762</u>	<u>10,704</u>		<u>20,466</u>	5
6	Double Unit	<u>335</u>	<u>406</u>		<u>741</u>	6
7	Other					7
8	TOTALS	<u>10,097</u>	<u>11,110</u>		<u>21,207</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.84%

D. Indicate the number of paid bed-hold days the SLF had during this year 132 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 25 (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* ☐

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 Lvg of Washington

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	94,747	140,181	3,602	238,530	(866)	237,664	1
2	Housekeeping, Laundry and Maintenance	61,958	18,766	73,947	154,671		154,671	2
3	Heat and Other Utilities			66,472	66,472	(550)	65,922	3
4	Other (specify): TRASH			6,403	6,403		6,403	4
5	TOTAL General Services	156,705	158,947	150,424	466,076	(1,416)	464,660	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	275,825	4,474		280,299		280,299	6
7	Activities and Social Services	20,812	3,330	3,048	27,190		27,190	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	296,637	7,804	3,048	307,489		307,489	9
	C. General Administration							
10	Administrative and Clerical	92,421	6,052	204,105	302,578	(58,088)	244,490	10
11	Marketing Materials, Promotions and Advertising			9,694	9,694		9,694	11
12	Employee Benefits and Payroll Taxes			123,123	123,123		123,123	12
13	Insurance-Property, Liability and Malpractice			45,759	45,759		45,759	13
14	Other (specify):							14
15	TOTAL General Administration	92,421	6,052	382,681	481,154	(58,088)	423,066	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	545,763	172,803	536,153	1,254,719	(59,504)	1,195,215	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			299,764	299,764		299,764	17
18	Interest			217,471	217,471	(1,295)	216,176	18
19	Real Estate Taxes			54,825	54,825		54,825	19
20	Rent -- Facility and Grounds			4,041	4,041		4,041	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			576,101	576,101	(1,295)	574,806	23
24	GRAND TOTAL (Sum of lines 16 and 23)	545,763	172,803	1,112,254	1,830,820	(60,799)	1,770,021	24

Facility Name: Supportive Lvg of Washington

Report Period Beginning 01/01/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.30	\$ 23.20	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	8.87	11.02	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.85	11.76	5
6	Head Cook	1.00	15.38	6
7	Cook Helpers/Assistants	3.22	9.36	7
8	Dishwashers			8
9	Maintenance Workers	0.84	12.36	9
10	Housekeepers	2.09	9.06	10
11	Laundry			11
12	Managers	1.00	15.72	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20.17	\$ 12.48	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 Lvg of Washington

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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		2011 & Prior	2006	\$ 7,831,218	\$ 261,708	VARIOUS	\$ 261,708	\$	\$ 2,154,932	1
2			2012		2,339	468	5	468		1,590	2
3			2013		18,509	1,461	5-20	1,461		3,650	3
4			2014		33,473	6,142	5-15	6,142		11,268	4
5			2015		14,154	1,447	5-10	1,447		1,447	5
Improvement Type											
6	Landscaping			2006	31,548	2,103	15	2,103		17,352	6
7	Staking			2006	19,661	1,311	15	1,311		10,813	7
8	Paving and Surfacing			2006	47,898	3,193	15	3,193		26,344	8
9	Dump Fees			2006	11,514	768	15	768		6,333	9
10	Signage			2011	6,208	621	10	621		2,587	10
11	Patio			2011	5,706	380	15	380		1,648	11
12	Landscaping			2011	6,968	254	15	254		1,858	12
13	Mulch			2012	1,660	553	3	553		1,660	13
14	Ramp			2012	2,640	176	12	176		645	14
15	Parking			2013	2,280	665	2	665		2,280	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,035,776	\$ 281,250		\$ 281,250	\$	\$ 2,244,407	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	\$ 297,172	\$ 18,514	\$ 18,514	\$	7	\$ 240,333	18
19	Vehicles	6,000				3	6,000	19
20	TOTAL (lines 18 and 19)	\$ 303,172	\$ 18,514	\$ 18,514	\$		\$ 246,333	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 Lvg of Washington

Report Period Beginning: 01/01/2015 Ending: 2/31/2015

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	\$ 5,840,000	\$ 5,649,681	10/1/48	3.7300	\$ 212,492	1
2	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	912,500		10/1/48	0.0000		2
3			X	Deferred Tax Cred Fees & Org Costs		93,218	74,410	/ /		4,979	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 6,845,718	\$ 5,724,091			\$ 217,471	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 6,845,718	\$ 5,724,091			\$ 217,471	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 Lvg of Washington

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 648,067	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	175,118		3
4	Supply Inventory (priced at)	1,818		4
5	Short-Term Investments			5
6	Prepaid Insurance	26,629		6
7	Other Prepaid Expenses	5,280		7
8	Accounts Receivable (owners or related parties)	1,044		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 857,956	\$	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	7,899,693		14
15	Leasehold Improvements, at Historical Cost	136,083		15
16	Equipment, at Historical Cost	303,172		16
17	Accumulated Depreciation (book methods)	(2,490,740)		17
18	Deferred Charges	74,410		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	544,363		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,555,981	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,413,937	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 11,024	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,900		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	37,931		30
31	Accrued Taxes Payable	54,144		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ACCRUED LIABILITIES	12,125		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 121,124	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,649,681		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)	\$ 5,649,681	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,770,805	\$	45
46	TOTAL EQUITY	\$ 1,643,132	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,413,937	\$	47

*(See instructions.)

Facility Name: Supportive Lvg of Washington

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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	\$ 2,054,163	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,054,163	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	866	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 866	11
	C. Non-Operating Revenue		
12	Contributions	275	12
13	Interest and Other Investment Income	1,295	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,570	14
	D. Other Revenue (specify):		
15	SPACE RENTAL	550	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 550	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,057,149	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	466,076	19
20	Health Care/ Personal Care	307,489	20
21	General Administration	481,154	21
	B. Capital Expense		
22	Ownership	576,101	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)	\$ 1,830,820	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 226,329	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 226,329	31

Washington Village Estates, LP
12/31/2015
Attachments1

Schedule IV - Column 5
Adjustments

Line 1	Dietary and Food Purchases	(866)	Offset Meal Revenue
Line 3	Heat and Utilities	(550)	Offset Space Rental Revenue
Line 17	Intester Income	(1,295)	Offset Interest Income up to Expense
Line 10	Administrative and Clerical	(14,774)	Nonallowable Bank Charges
Line 10	Administrative and Clerical	(43,314)	Bad Debts
		<u>(60,799)</u>	

Schedule VII - Question C
Related Organizations Transactions

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	109,392	109,392