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: 1000081

Facility Name: Supportive Living of Wabash

Address: 532 Abelson Drive (Number) Carmi (City) 62821 (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	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	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 1/1/2010 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 Wabash Report Period Beginning: 1/1/2010 Ending: 12/31/2010

III. STATISTICAL DATA

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

Date of change in certified units 6/ 26/ 2007

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 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 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit					5
6	Double Unit	9,057	8,066		17,123	6
7	Other	125	16		141	7
8	TOTALS	9,182	8,082		17,264	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.60%

D. Indicate the number of paid bed-hold days the SLF had during this year 124 **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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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

H. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] 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 Wabash **Report Period Beginning: 1/1/2010 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	66,682	82,115	880	149,677	(2,240)	147,437	1
2	Housekeeping, Laundry and Maintenance	27,746	9,855	18,894	56,495		56,495	2
3	Heat and Other Utilities			79,559	79,559	(5,452)	74,107	3
4	Other (specify): Trash			1,023	1,023		1,023	4
5	**TOTAL General Services**	94,428	91,970	100,356	286,754	(7,692)	279,062	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	157,801	1,095	168	159,064		159,064	6
7	Activities and Social Services	23,329	1,188	450	24,967		24,967	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	181,130	2,283	618	184,031		184,031	9
	C. General Administration							
10	Administrative and Clerical	77,109	1,282	90,309	168,700	(1,948)	166,752	10
11	Marketing Materials, Promotions and Advertising			11,455	11,455		11,455	11
12	Employee Benefits and Payroll Taxes			83,563	83,563		83,563	12
13	Insurance-Property, Liability and Malpractice			15,815	15,815		15,815	13
14	Other (specify):							14
15	**TOTAL General Administration**	77,109	1,282	201,142	279,533	(1,948)	277,585	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	352,667	95,535	302,116	750,318	(9,640)	740,678	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			260,049	260,049		260,049	17
18	Interest			410,236	410,236		410,236	18
19	Real Estate Taxes			20,669	20,669		20,669	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,731	3,731		3,731	21
22	Other (specify):							22
23	**TOTAL Ownership**			694,685	694,685		694,685	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	352,667	95,535	996,801	1,445,003	(9,640)	1,435,363	24

Facility Name: Supportive Living of Wabash Report Period Beginning 1/1/2010 Ending: 12/31/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.19	$ 17.82	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.87	8.50	3
4	Activity Director & Assistants	0.76	10.14	4
5	Social Service Workers	0.05	66.70	5
6	Head Cook	0.98	13.33	6
7	Cook Helpers/Assistants	2.23	7.92	7
8	Dishwashers			8
9	Maintenance Workers	0.46	11.70	9
10	Housekeepers	0.93	7.78	10
11	Laundry			11
12	Managers	1.00	24.56	12
13	Other Administrative	1.01	10.46	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	14.48	$ 178.91	17

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

VII. RELATED ORGANIZATIONS

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

RELATED SLF's & HEALTH CARE BUSINESSES		OTHER RELATED BUSINESS ENTITIES		
Name 1	City 2	Name 3	City 4	Type of Business 5
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 [X]
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 [X] 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).

Facility Name: Supportive Living of Wabash Report Period Beginning: 1/1/2010 Ending: 12/31/2010

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	$	$ 697,608	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2007	22,330	1,492	15	1,492		5,217	6
7	Staking Fees			2007	6,500	433	15	433		1,516	7
8	Walks/ Curbs			2007	21,843	1,456	15	1,456		5,096	8
9	Paving & Surfacing			2007	22,445	1,496	15	1,496		5,236	9
10	Dump Fees			2007	14,140	943	15	943		3,300	10
11	Miscellaneous			2007	1,068	71	15	71		246	11
12	Huff Sealing Corp.			2010	1,253	625	2	625		625	12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 6,069,079	$ 205,833		$ 205,833	$	$ 718,844	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	$ 271,086	$ 54,217	$ 54,217	$	Various	$ 186,760	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 271,086	$ 54,217	$ 54,217	$		$ 186,760	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:** 1/1/2010 **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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	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	$ 135,370	1
2	US Bank		X	Construction	10/31/06	4,000,000	3,886,771	12/1/23	6.7100	262,493	2
3			X	Deferred Tax Cred Fees & Org Cost	/ /	202,645	158,309	/ /		12,373	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 5,655,545	$ 5,497,980			$ 410,236	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 5,655,545	$ 5,497,980			$ 410,236	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:** 1/1/2010 **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	$ 186,899	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	39,560		3
4	Supply Inventory (priced at)	1,510		4
5	Short-Term Investments			5
6	Prepaid Insurance	11,544		6
7	Other Prepaid Expenses	8,804		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 248,317	$	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	5,979,500		14
15	Leasehold Improvements, at Historical Cost	89,579		15
16	Equipment, at Historical Cost	271,086		16
17	Accumulated Depreciation (book methods)	(905,604)		17
18	Deferred Charges	158,309		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	459,883		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,069,753	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,318,070	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 31,781	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,750		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	26,456		30
31	Accrued Taxes Payable	21,715		31
32	Accrued Interest Payable	464,403		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Due to Related Parties	2,694		35
36	Accrued Liabilities	7,294		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 564,093	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,452,900		38
39	Mortgage Payable	3,886,771		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)**	$ 5,339,671	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,903,764	$	45
46	**TOTAL EQUITY**	$ 414,306	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 6,318,070	$	47

***(See instructions.)**

Facility Name: Supportive Living of Wabash **Report Period Beginning: 1/1/2010 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	$ 1,402,012	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,402,012	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	1,172	8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 1,172	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,362	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 2,362	14
	D. Other Revenue (specify):		
15	**See Attached**	12,962	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 12,962	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,418,508	18

		2	
	Expenses	**Amount**	
	A. Operating Expenses		
19	General Services	286,754	19
20	Health Care/ Personal Care	184,031	20
21	General Administration	279,533	21
	B. Capital Expense		
22	Ownership	694,685	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)**	$ 1,445,003	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (26,495)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (26,495)	31

Column 5

Line 1	Dietary and Food Purchases	(2,240)	Offset Meal Revenue
Line 3	Heat and Utilities	(5,452)	Offset Cable TV Revenue
Line 10	Administrative and Clerical	232	Offset Miscellanous Revenue
Line 10	Administrative and Clerical	(5)	Non Allowable Fees
Line 10	Administrative and Clerical	(2,175)	Nonallowable Bank Charges
		(9,640)	

- Question C

nizations Transactions

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	61,178	61,178

nent - Other Revenue

Meal Revenue	2,240	offset to line 1 on Schedule IV
Cable TV Revenue	10,954	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	(232)	offset to line 10 on Schedule IV
	12,962	