FOR BHF USE

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Supportive Living Facility

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2012)

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 (Number) Washington (City) 61571 (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	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 01/01/2012 to 12/31/2012 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) Tim Phillippe
(Title) Chief Executive 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) 782-1630**

Facility Name Supportive Living of Washington Report Period Beginning: 01/01/2012 Ending: 12/31/2012

III. STATISTICAL DATA

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

Date of change in certified units 11/24/2008

	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	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 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	9,731	9,573		19,304	5
6	Double Unit	409	1,270		1,679	6
7	Other	409	1,270		1,679	7
8	TOTALS	10,549	12,113		22,662	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.31%

D. Indicate the number of paid bed-hold days the SLF had during this year 66 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 114 **(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)

None

H. ACCOUNTING BASIS

ACCRUAL [X] 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?** _____ **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: 01/01/2012 Ending: 12/31/2012**

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	90,646	133,509	1,979	226,134	(1,497)	224,637	1
2	Housekeeping, Laundry and Maintenance	51,939	18,757	41,299	111,995		111,995	2
3	Heat and Other Utilities			59,816	59,816	(7,457)	52,359	3
4	Other (specify): Trash			5,747	5,747		5,747	4
5	**TOTAL General Services**	142,585	152,266	108,841	403,692	(8,954)	394,738	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	254,216	1,574	331	256,121		256,121	6
7	Activities and Social Services	15,986	2,811	854	19,651		19,651	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	270,202	4,385	1,185	275,772		275,772	9
	C. General Administration							
10	Administrative and Clerical	73,251	4,589	167,680	245,520	(2,641)	242,879	10
11	Marketing Materials, Promotions and Advertising			2,313	2,313		2,313	11
12	Employee Benefits and Payroll Taxes			98,831	98,831		98,831	12
13	Insurance-Property, Liability and Malpractice			18,694	18,694		18,694	13
14	Other (specify):							14
15	**TOTAL General Administration**	73,251	4,589	287,518	365,358	(2,641)	362,717	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	486,038	161,240	397,544	1,044,822	(11,595)	1,033,227	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			308,070	308,070		308,070	17
18	Interest			471,662	471,662		471,662	18
19	Real Estate Taxes			(26,755)	(26,755)		(26,755)	19
20	Rent -- Facility and Grounds			3,423	3,423		3,423	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	**TOTAL Ownership**			756,400	756,400		756,400	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	486,038	161,240	1,153,944	1,801,222	(11,595)	1,789,627	24

Facility Name: Supportive Living of Washington **Report Period Beginning 01/01/2012 Ending: 12/31/2012**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.05	$ 19.64	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9.23	10.13	3
4	Activity Director & Assistants	0.77	10.01	4
5	Social Service Workers			5
6	Head Cook	0.59	16.07	6
7	Cook Helpers/Assistants	3.82	8.99	7
8	Dishwashers			8
9	Maintenance Workers	0.54	12.54	9
10	Housekeepers	2.16	8.54	10
11	Laundry			11
12	Managers	0.99	20.66	12
13	Other Administrative	0.97	13.90	13
14	Clerical			14
15	Marketing			15
16	Other Assisted Living Coordinator	1.46	19.56	16
17	**Total (lines 1 thru 16)**	20.58	$ 140.04	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			
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 [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 Washington Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	$ 246,311	30	$ 246,311	$	$ 1,293,134	1
2					386,145	12,871	30	12,871		67,575	2
3					1,117	223	5	223		567	3
4					992	198	5	198		330	4
5					558	112	5	112		149	5
6					8,939	596	15	596		844	6
7					41,370	2,759	15	2,759		2,989	7
8					521	104	5	104		113	8
9					4,234	428	5	428		428	9
10					3,045	203	10	203		203	10
	Improvement Type										
6	Landscaping			2007	31,548	2,103	15	2,103		12,093	6
7	Staking Fees			2007	11,643	776	15	776		4,463	7
8	Staking Fees			2007	8,018	535	15	535		3,074	8
9	Paving & Surfacing			2007	47,898	3,193	15	3,193		18,360	9
10	Dump Fees			2007	11,514	768	15	768		4,415	10
11	Signage			2011	6,208	621	10	621		724	11
12	Patio			2011	5,706	380	15	380		507	12
13	Landscaping			2011	6,968	465	15	465		504	13
14	Mulch-front beds			2012	800	156	3	156		156	14
15	Mulch-back beds			2012	860	133	3	133		133	15
16	Wheel chair ramp			2012	2,640	36	15	36		36	16
17	TOTAL (lines 1 thru 16)				$ 7,970,061	$ 272,970		$ 272,970	$	$ 1,410,796	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	$ 233,992	$ 35,100	$ 35,100	$	Various	$ 194,470	18
19	Vehicles	6,000				3	6,000	19
20	TOTAL (lines 18 and 19)	$ 239,992	$ 35,100	$ 35,100	$		$ 200,470	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:** 01/01/2012 **Ending:** 2/31/2012

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	12/31/06	$ 1,842,199	$ 1,842,199	12/31/30	7.5000	$ 146,157	1
2	US Bank		X	Construction	10/31/06	4,900,000	4,614,126	12/1/23	6.7100	311,975	2
3			X	Def Tax Credit Fees & Org Cost	/ /	1,597,512	186,809	/ /		13,530	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 8,339,711	$ 6,643,134			$ 471,662	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 8,339,711	$ 6,643,134			$ 471,662	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:** 01/01/2012 **Ending:** 12/31/2012

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2012 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 123,146	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	547,077		3
4	Supply Inventory (priced at)	8,433		4
5	Short-Term Investments			5
6	Prepaid Insurance	9,794		6
7	Other Prepaid Expenses	11,021		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 699,471	$	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	7,836,258		14
15	Leasehold Improvements, at Historical Cost	133,803		15
16	Equipment, at Historical Cost	239,992		16
17	Accumulated Depreciation (book methods)	(1,611,266)		17
18	Deferred Charges	186,809		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	683,239		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 7,557,835	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,257,306	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 29,694	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,074		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	30,874		30
31	Accrued Taxes Payable	75,104		31
32	Accrued Interest Payable	88,077		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of LTD	81,308		35
36	Accrued Liabilities	72,456		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 386,587	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,842,199		38
39	Mortgage Payable	4,532,818		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)**	$ 6,375,017	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 6,761,604	$	45
46	**TOTAL EQUITY**	$ 1,495,702	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 8,257,306	$	47

***(See instructions.)**

Facility Name: Supportive Living of Washington **Report Period Beginning: 01/01/2012 Ending: 12/31/2012**

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,998,910	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,998,910	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	1,420	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 1,420	11
	C. Non-Operating Revenue		
12	Contributions	1,150	12
13	Interest and Other Investment Income	1,088	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 2,238	14
	D. Other Revenue (specify):		
15	**Cable TV**	11,909	15
16	**Rental/Miscellaneous**	(68)	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 11,841	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,014,409	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	403,692	19
20	Health Care/ Personal Care	275,772	20
21	General Administration	365,358	21
	B. Capital Expense		
22	Ownership	756,400	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)**	$ 1,801,222	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 213,187	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 213,187	31

Line 1	Dietary and Food Purchases	(1,420)	offset meal revenue
Line 1	Dietary and Food Purchases	(77)	Offset Vending Machine Income
Line 3	Heat and Utilities	(6,917)	offset cable TV revenue, to the extent of expense
Line 3	Heat and Utilities	(540)	Offset Space Rental
Line 10	Administrative and Clerical	(2,641)	nonallowable bank charges
		(11,595)	

Related Party	Nature of Services	Cost on Books	
Christian Homes, Inc.	Management Services		61,560

Line 16	Space Rental	(540)	Offset to Line 3
	Vending Revenue	(77)	Offset to Line 1
	Miscellaneous Revenue	685	
		68	