FOR BHF USE

LL2

Supportive Living Facility

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)

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 01/01/2013 to 12/31/2013 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) Steve Howell, Reimbursement Director
(Firm Name & Address) CliftonLarsonAllen LLP, 600 Washington Ave, Suite 1800, St. Louis, MO 63101
(Telephone) (314) 925-4497 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: 01/01/2013 Ending: 12/31/2013

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		760	3
4	49	TOTALS	49	18,645	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	8,214	9,195		17,409	6
7	Other	30	730		760	7
8	TOTALS	8,244	9,925		18,169	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.45%

D. Indicate the number of paid bed-hold days the SLF had during this year 85 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 5 **(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? [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: 01/01/2013 Ending: 12/31/2013**

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	72,160	100,063	1,436	173,659	(2,185)	171,474	1
2	Housekeeping, Laundry and Maintenance	33,157	9,565	28,419	71,141		71,141	2
3	Heat and Other Utilities			84,271	84,271	(5,507)	78,764	3
4	Other (specify):			1,134	1,134		1,134	4
5	**TOTAL General Services**	105,317	109,628	115,260	330,205	(7,692)	322,513	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	170,791	1,299	446	172,536		172,536	6
7	Activities and Social Services	29,120	2,132	1,154	32,406		32,406	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	199,911	3,431	1,600	204,942		204,942	9
	C. General Administration							
10	Administrative and Clerical	81,675	1,857	81,867	165,399	(7,030)	158,369	10
11	Marketing Materials, Promotions and Advertising			7,345	7,345		7,345	11
12	Employee Benefits and Payroll Taxes			87,802	87,802		87,802	12
13	Insurance-Property, Liability and Malpractice			42,404	42,404		42,404	13
14	Other (specify):			781,511	781,511		781,511	14
15	**TOTAL General Administration**	81,675	1,857	1,000,929	1,084,461	(7,030)	1,077,431	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	386,903	114,916	1,117,789	1,619,608	(14,722)	1,604,886	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			228,331	228,331		228,331	17
18	Interest			267,940	267,940		267,940	18
19	Real Estate Taxes			23,002	23,002		23,002	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,468	2,468		2,468	21
22	Other (specify):							22
23	**TOTAL Ownership**			521,741	521,741		521,741	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	386,903	114,916	1,639,530	2,141,349	(14,722)	2,126,627	24

Facility Name: Supportive Living of Wabash Report Period Beginning 01/01/2013 Ending: 12/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		$	1
2	Licensed Practical Nurses	0.01	17.95	2
3	Certified Nurse Assistants	6.20	9.07	3
4	Activity Director & Assistants	1.00	10.38	4
5	Social Service Workers	0.20	18.11	5
6	Head Cook	1.00	13.34	6
7	Cook Helpers/Assistants	2.20	8.75	7
8	Dishwashers			8
9	Maintenance Workers	0.70	9.85	9
10	Housekeepers	1.00	8.12	10
11	Laundry			11
12	Managers	1.00	24.67	12
13	Other Administrative	1.10	10.78	13
14	Clerical			14
15	Marketing			15
16	Other	1.20	17.51	16
17	Total (lines 1 thru 16)	16	$ 9.86	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				$	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

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: 01/01/2013 Ending: 12/31/2013

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	$	$ 1,295,558	1
2			2011		6,040	426	10-15	426		888	2
3			2012		5,240	623	5-10	623		1,000	3
4			2013		5,812	127	5	127		127	4
5											5
	Improvement Type										
6	Dump Fees			2007	14,140	943	15	943		6,127	6
7	Landscaping			2007	22,330	1,489	15	1,489		9,676	7
8	Miscellaneous			2007	1,068	71	15	71		463	8
9	Paving and Surfacing			2007	22,445	1,496	15	1,496		9,726	9
10	Stalking Fees			2007	6,500	433	15	433		2,817	10
11	Walks/Curbs			2007	21,843	1,456	15	1,456		9,465	11
12	Striping and Coating			2010	1,253		2			1,253	12
13	Concrete Walking Path			2013	4,150	161	15	161		161	13
14	Landscaping			2013	2,959	148	5	148		148	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 6,093,280	$ 206,690		$ 206,690	$	$ 1,337,411	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	$ 347,628	$ 8,981	$ 8,981	$		$ 280,046	18
19	Vehicles	50,639	12,660	12,660			28,484	19
20	TOTAL (lines 18 and 19)	$ 398,267	$ 21,641	$ 21,641	$		$ 308,530	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:** 01/01/2013 **Ending:** 2/31/2013

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	$	12/31/30	7.2500	$	1
2	US Bank		X	Construction	10/31/06	4,000,000		12/1/23	6.7100	209,033	2
3	HUD- MORTGAGE		X	Refinance - Construction	9/1/13	4,800,000	4,783,259	10/1/48	3.7300	48,721	3
4	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	750,000	750,000	10/1/48	0.0000		4
4a			X	Deferred Tax Cred Fees & Org Costs		86,840				10,186	
	Working Capital										
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 11,089,740	$ 5,533,259			$ 267,940	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 11,089,740	$ 5,533,259			$ 267,940	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:** 01/01/2013 **Ending:** 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2013 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 109,561	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	136,825		3
4	Supply Inventory (priced at)	2,441		4
5	Short-Term Investments			5
6	Prepaid Insurance	39,834		6
7	Other Prepaid Expenses	5,509		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 294,170	$	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	5,996,592		14
15	Leasehold Improvements, at Historical Cost	96,688		15
16	Equipment, at Historical Cost	398,267		16
17	Accumulated Depreciation (book methods)	(1,645,941)		17
18	Deferred Charges	79,155		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	364,527		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,306,288	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,600,458	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 56,231	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,250		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	40,295		30
31	Accrued Taxes Payable	22,871		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of LTD	62,732		35
36	Accured Liabilities	1,707		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 189,086	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	750,000		38
39	Mortgage Payable	4,720,527		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)**	$ 5,470,527	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,659,613	$	45
46	**TOTAL EQUITY**	$ (59,155)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 5,600,458	$	47

***(See instructions.)**

Facility Name: Supportive Living of Wabash **Report Period Beginning: 01/01/2013 Ending: 12/31/2013**

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	$ 1,458,804	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,458,804	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	1,694	8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 1,694	11
	C. Non-Operating Revenue		
12	Contributions	265,691	12
13	Interest and Other Investment Income	10,340	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 276,031	14
	D. Other Revenue (specify):		
15	**Attachment**	12,346	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 12,346	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,748,875	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	330,205	19
20	Health Care/ Personal Care	204,942	20
21	General Administration	1,084,461	21
	B. Capital Expense		
22	Ownership	521,741	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)**	$ 2,141,349	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (392,474)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (392,474)	31

Column 5

Line 1	Dietary and Food Purchases	(2,185)	Offset Meal Revenue
Line 3	Heat and Utilities	(5,507)	Offset Cable TV Revenue
Line 10	Administrative and Clerical	324	Offset Miscellanous Revenue
Line 10	Late Fees, Finance Charges	(588)	Nonallowable Late Fees
Line 10	Administrative and Clerical	(6,766)	Nonallowable Bank Charges
		(14,722)	

- Question C

nizations Transactions

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	45,924	45,924

12,346.00

nent - Other Revenue

Meal Revenue	2,185	offset to line 1 on Schedule IV
Cable TV Revenue	10,485	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	(324)	offset to line 10 on Schedule IV
	12,346	

Line 14 - Column 3

Prepayment Penalty	661,434	No Offset Necessary
Loss on Refinancing	120,077	No Offset Necessary
	781,511	