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: 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: 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 Living of Wabash 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 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	49	Single Unit Apartment	49	17,885	1
2		Double Unit Apartment			2
3		Other			3
4	49	TOTALS	49	17,885	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	10,248	7,558		17,806	5
6	Double Unit					6
7	Other					7
8	TOTALS	10,248	7,558		17,806	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.56%

D. Indicate the number of paid bed-hold days the SLF had during this year 71 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 48 **(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?** 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

Facility Name: Supportive Living of Wabash **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	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	73,252	103,245	2,200	178,697	(1,403)	177,294	1
2	Housekeeping, Laundry and Maintenance	48,168	11,763	44,695	104,626		104,626	2
3	Heat and Other Utilities			92,532	92,532	(6,424)	86,108	3
4	Other (specify): TRASH			1,025	1,025		1,025	4
5	**TOTAL General Services**	121,420	115,008	140,452	376,880	(7,827)	369,053	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	179,624	2,529	450	182,603		182,603	6
7	Activities and Social Services	31,426	2,105	1,747	35,278		35,278	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	211,050	4,634	2,197	217,881		217,881	9
	C. General Administration							
10	Administrative and Clerical	84,863	2,038	125,472	212,373	(15,213)	197,160	10
11	Marketing Materials, Promotions and Advertising			11,937	11,937		11,937	11
12	Employee Benefits and Payroll Taxes			105,932	105,932		105,932	12
13	Insurance-Property, Liability and Malpractice			57,072	57,072		57,072	13
14	Other (specify):							14
15	**TOTAL General Administration**	84,863	2,038	300,413	387,314	(15,213)	372,101	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	417,333	121,680	443,062	982,075	(23,040)	959,035	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			240,073	240,073		240,073	17
18	Interest			179,224	179,224	(833)	178,391	18
19	Real Estate Taxes			17,674	17,674		17,674	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,560	1,560		1,560	21
22	Other (specify):							22
23	**TOTAL Ownership**			438,531	438,531	(833)	437,698	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	417,333	121,680	881,593	1,420,606	(23,873)	1,396,733	24

Facility Name: Supportive Living of Wabash **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	0.19	$ 22.94	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6.22	19.56	3
4	Activity Director & Assistants	0.93	11.27	4
5	Social Service Workers	0.96	18.76	5
6	Head Cook	1.01	14.30	6
7	Cook Helpers/Assistants	2.16	9.63	7
8	Dishwashers			8
9	Maintenance Workers	0.95	15.19	9
10	Housekeepers	0.92	9.51	10
11	Laundry			11
12	Managers	0.98	13.61	12
13	Other Administrative	1.02	26.89	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	**Total (lines 1 thru 16)**	15.34	$ 16.54	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

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

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		2011 & Prior	2006	$ 5,985,540	$ 199,743	10-30	$ 199,743	$	$ 1,695,933	1
2			2012		5,240	623	5-10	623		2,246	2
3			2013		5,812	1,013	5	1,013		2,154	3
4			2014		10,917	2,493	5-10	2,493		3,828	4
5			2015		21,020	228	5-10	228		228	5
	Improvement Type										
6	VARIOUS			2007	88,326	5,826	15	5,826		49,989	6
7	Striping and Coating			2010	1,253		2			1,253	7
8	Concrete Walking Path			2013	4,150	277	15	277		715	8
9	Landscaping			2013	2,959	592	5	592		1,332	9
10	Landscaping			2014	5,804	1,161	5	1,161		2,032	10
11	Concrete Slab for Gazebo			2014	1,552	103	15	103		155	11
12	Asphalt Reseal & Striping			2014	1,689	211	2	211		421	12
13	Gazebo			2014	4,890	611	8	611		916	13
14	Concrete & Landscaping			2015	1,996	8	20	8		8	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 6,141,148	$ 212,889		$ 212,889	$	$ 1,761,210	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	$ 395,763	$ 16,634	$ 16,634	$	VARIOUS	$ 309,975	18
19	Vehicles	50,639	10,550	10,550		VARIOUS	50,639	19
20	TOTAL (lines 18 and 19)	$ 446,402	$ 27,184	$ 27,184	$		$ 360,614	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: 01/01/2015 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 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	HUD- MORTGAGE		X	Refinance - Construction	9/1/13	$ 4,800,000	$ 4,643,573	10/1/48	3.7300	$ 174,651	1
2	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	750,000	651,870	10/1/48	0.0000		2
3			X	Deferred Tax Cred Fees & Org Costs		86,840	69,690	/ /		4,573	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 5,636,840	$ 5,365,133			$ 179,224	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 5,636,840	$ 5,365,133			$ 179,224	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:** 01/01/2015 **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	$ 311,802	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	132,146		3
4	Supply Inventory (priced at)	1,507		4
5	Short-Term Investments			5
6	Prepaid Insurance	27,296		6
7	Other Prepaid Expenses	9,395		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 482,146	$	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	6,028,529		14
15	Leasehold Improvements, at Historical Cost	112,619		15
16	Equipment, at Historical Cost	446,402		16
17	Accumulated Depreciation (book methods)	(2,121,824)		17
18	Deferred Charges	69,690		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	456,608		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,009,024	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,491,170	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 13,832	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,000		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	43,202		30
31	Accrued Taxes Payable	25,596		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ACCRUED LIABILITIES	3,376		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 89,006	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	651,870		38
39	Mortgage Payable	4,643,573		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)**	$ 5,295,443	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,384,449	$	45
46	**TOTAL EQUITY**	$ 106,721	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 5,491,170	$	47

***(See instructions.)**

Facility Name: Supportive Living of Wabash **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	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,495,362	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,495,362	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	904	8
9	Non-Resident Meals	1,403	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 2,307	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	833	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 833	14
	D. Other Revenue (specify):		
15	SEE ATTACHMENT 1	12,777	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 12,777	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,511,279	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	376,880	19
20	Health Care/ Personal Care	217,881	20
21	General Administration	387,314	21
	B. Capital Expense		
22	Ownership	438,531	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)**	$ 1,420,606	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 90,673	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 90,673	31

Supportive Living of Wabash
12/31/2015
Attachments1

Schedule IV - Column 5
Adjustments

Line 1	Dietary and Food Purchases	(1,403)	Offset Meal Revenue
Line 3	Heat and Utilities	(6,424)	Offset Cable TV Revenue up to expense
Line 18	Interest Income	(833)	Offset Inerest Income up to expense
Line 10	Administrative and Clerical	(185)	Offset Miscellanous Revenue
Line 10	Administrative and Clerical	(214)	Offset Bad Debt Expense
Line 10	Administrative and Clerical	(14,814)	Nonallowable Bank Fees
		(23,873)	

Schedule VII - Question C
Related Organizations Transactions

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	78,648	78,648

Schedule XII
Income Statement - Other Revenue

Cable TV Revenue	12,592	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	185	offset to line 10 on Schedule IV
	12,777	