

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2009  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2009)**

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 Name: Supportive Living of Wabash

Address: 532 Abelson Drive Carmi 62821  
Number City Zip Code

County: White

Telephone Number: ( 618 ) 382-2900 Fax # 618 382-8067

Federal Employer ID Number: 20-5108743

Date Current Owners were Certified: 6/26/07

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: Susan McGhee Telephone Number: ( 217 ) 732-5175  
Email Address: smcghee.co@christianhomes.org

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2009 to 12/31/2009 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) <u>Susan McGhee</u>	
	(Title) <u>Chief Financial Officer</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>Allan B. Larson, CPA Principal</u>	
	(Firm Name & Address) <u>LarsonAllen LLP 12801 Flushing Meadows Dr. Suite 100, St. Louis, MO 63131</u>	
	(Telephone) <u>(314 ) 336-3679</u> Fax <u>314-336-3650</u>	

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: 1/1/2009 Ending: 12/31/2009

III. STATISTICAL DATA

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

Date of change in certified units 6/26/2007

	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		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 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit					5
6	Double Unit	10,503	6,999		17,502	6
7	Other	365			365	7
8	TOTALS	10,868	6,999		17,867	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.90%

D. Indicate the number of paid bed-hold days the SLF had during this year 153 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 3 (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)

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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? \_\_\_\_\_

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:

1/1/2009

Ending: 12/31/2009

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments 5	Adjusted Total 6	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	67,641	76,757	3,318	147,716	(1,935)	145,781	1
2	Housekeeping, Laundry and Maintenance	27,718	10,911	15,639	54,268		54,268	2
3	Heat and Other Utilities			82,160	82,160	(4,325)	77,835	3
4	Other (specify): Trash			407	407		407	4
5	<b>TOTAL General Services</b>	<b>95,359</b>	<b>87,668</b>	<b>101,524</b>	<b>284,551</b>	<b>(6,260)</b>	<b>278,291</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	153,153	1,085	233	154,471		154,471	6
7	Activities and Social Services	16,087	1,327		17,414		17,414	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>169,240</b>	<b>2,412</b>	<b>233</b>	<b>171,885</b>		<b>171,885</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	75,785	1,418	92,334	169,537	(4,633)	164,904	10
11	Marketing Materials, Promotions and Advertising			43,895	43,895		43,895	11
12	Employee Benefits and Payroll Taxes			74,863	74,863		74,863	12
13	Insurance-Property, Liability and Malpractice			16,780	16,780		16,780	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>75,785</b>	<b>1,418</b>	<b>227,872</b>	<b>305,075</b>	<b>(4,633)</b>	<b>300,442</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>340,384</b>	<b>91,498</b>	<b>329,629</b>	<b>761,511</b>	<b>(10,893)</b>	<b>750,618</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			258,575	258,575		258,575	17
18	Interest			400,087	400,087		400,087	18
19	Real Estate Taxes			22,449	22,449		22,449	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,032	3,032		3,032	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>684,143</b>	<b>684,143</b>		<b>684,143</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>340,384</b>	<b>91,498</b>	<b>1,013,772</b>	<b>1,445,654</b>	<b>(10,893)</b>	<b>1,434,761</b>	<b>24</b>

Facility Name: Supportive Living of Wabash

Report Period Beginning 1/1/2009

Ending:

12/31/2009

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.18	\$ 23.22	1
2	Licensed Practical Nurses	0.34	16.76	2
3	Certified Nurse Assistants	5.42	9.62	3
4	Activity Director & Assistants	0.75	10.77	4
5	Social Service Workers			5
6	Head Cook	0.96	13.79	6
7	Cook Helpers/Assistants	2.02	9.28	7
8	Dishwashers			8
9	Maintenance Workers	0.51	10.80	9
10	Housekeepers	0.88	8.66	10
11	Laundry			11
12	Managers	0.96	26.04	12
13	Other Administrative			13
14	Clerical	0.92	11.20	14
15	Marketing			15
16	Other	0.62	18.37	16
17	<b>Total (lines 1 thru 16)</b>	<b>13.56</b>	<b>\$ 158.51</b>	<b>17</b>

**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
<b>Total</b>				<b>\$</b>	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

	Amount of Fee	
1	N/A	\$ 1
2		2
<b>Total</b>		<b>\$ 3</b>

**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).

Facility Name: Supportive Living of Wabash

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

**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	49		2007	2006	\$ 5,979,500	\$ 199,317	30	\$ 199,317	\$	\$ 498,292	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		Landscaping		2007	22,330	1,492	15	1,492		3,725	6
7		Staking Fees		2007	6,500	433	15	433		1,083	7
8		Walks/ Curbs		2007	21,843	1,456	15	1,456		3,640	8
9		Paving & Surfacing		2007	22,445	1,496	15	1,496		3,740	9
10		Dump Fees		2007	14,140	943	15	943		2,357	10
11		Miscellaneous		2007	1,068	71	15	71		175	11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,067,826	\$ 205,208		\$ 205,208	\$	\$ 513,012	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	\$ 266,835	\$ 53,367	\$ 53,367	\$		\$ 132,542	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 266,835	\$ 53,367	\$ 53,367	\$		\$ 132,542	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: 1/1/2009

Ending: 2/31/2009

**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	<b>TOTAL</b>			\$			7

8. Is movable equipment rental included in building rental?  YES  NO

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		3	4	6		7	8	9						
			Related**				Purpose of Loan	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense
			YES	NO									Original	Balance			
		<b>A. Directly Facility Related</b>															
		<b>Long-Term</b>															
1		Christian Homes	X		Startup Construction	10/31/06	\$ 1,452,900	\$ 1,452,900	12/31/30	7.5000	\$ 125,926	1					
2		US Bank		X	Construction	10/31/06	4,000,000	3,936,686	12/1/23	6.7100	261,969	2					
3				X	Deferred Tax Cred Fees & Org Cost	/ /	202,645	170,681	/ /		12,192	3					
		<b>Working Capital</b>															
4						/ /			/ /			4					
5						/ /			/ /			5					
6						/ /			/ /			6					
7		<b>TOTAL Facility Related</b>					\$ 5,655,545	\$ 5,560,267			\$ 400,087	7					
		<b>B. Non-Facility Related</b>															
8						/ /			/ /			8					
9						/ /			/ /			9					
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$ 5,655,545	\$ 5,560,267			\$ 400,087	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: 1/1/2009

Ending:

12/31/2009

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 7,618	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	207,444		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,294		6
7	Other Prepaid Expenses	8,265		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 231,621	\$	10
	<b>B. Long-Term Assets</b>			
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	88,326		15
16	Equipment, at Historical Cost	266,835		16
17	Accumulated Depreciation (book methods)	(645,555)		17
18	Deferred Charges	170,681		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	658,156		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,534,943	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,766,564	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 13,201	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,459		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	22,321		30
31	Accrued Taxes Payable	21,728		31
32	Accrued Interest Payable	352,033		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>Due to Related Parties</b>	26,017		35
36	<b>See Attachment</b>	476,554		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 922,313	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	1,452,900		38
39	Mortgage Payable	3,936,686		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 5,389,586	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 6,311,899	\$	45
46	<b>TOTAL EQUITY</b>	\$ 454,665	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 6,766,564	\$	47

\*(See instructions.)

Facility Name: Supportive Living of Wabash

Report Period Beginning: 1/1/2009

Ending:

12/31/2009

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 1,396,126	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 1,396,126	3
<b>B. Other Operating Revenue</b>			
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	851	8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$ 851	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	6,575	13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$ 6,575	14
<b>D. Other Revenue (specify):</b>			
15	See Attached	15,877	15
16			16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$ 15,877	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 1,419,429	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	284,551	19
20	Health Care/ Personal Care	171,885	20
21	General Administration	305,075	21
<b>B. Capital Expense</b>			
22	Ownership	684,143	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 1,445,654	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ (26,225)	29
30	<b>Income Taxes</b>		30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ (26,225)	31

Line 1	Dietary and Food Purchases	(1,935)	Offset Meal Revenue
Line 3	Heat and Utilities	(4,325)	Offset Cable TV Revenue
Line 10	Administrative and Clerical	(2,737)	Offset Miscellaneous Revenue
Line 10	Administrative and Clerical	(1,896)	Nonallowable Bank Charges
		<u>(10,893)</u>	

**Transactions**

Related Party	Nature of Services	Cost per Books	Cost to Related Party
Christian Homes, Inc.	Management Services	56,514	56,514

**Intangible Liabilities**

Accrued Liabilities	5,319
Contracts Payable	209,213
Accrued Management Fees	151,953
Developer Fee Current Portion	110,069
	<u>476,554</u>

**Revenue**

Meal Revenue	1,935	offset to line 1 on Schedule IV
Cable TV Revenue	11,205	offset to line 3 on Schedule IV - limited to amount of expense
Miscellaneous Revenue	2,737	offset to line 10 on Schedule IV
	<u>15,877</u>	