

		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: 1000044		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: Alexian Village of Elk Grove		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.	
Address: 975 Martha Street Elk Grove 60007		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: Cook			
Telephone Number: (847) 437-8070 Fax # (708) 481-3572			
Federal Employer ID Number: 32-0011030			
Date Current Owners were Certified: 1/6/2005			
Type of Ownership:			
☐ VOLUNTARY, NON-PROFIT		☒ PROPRIETARY	
☐ Charitable Corp.		☐ GOVERNMENTAL	
☐ Trust		☐ Individual	
IRS Exemption Code		☐ Partnership	
		☐ Corporation	
		☐ "Sub-S" Corp.	
		☐ Limited Liability Co.	
		☐ Trust	
		☒ Other Limited Partnership	
In the event there are further questions about this report, please contact:			
Name: Steve Lavenda			
Telephone Number: (847) 236 - 1111			
Email Address: slavenda@frronline.com			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) _____	
		(Title) _____	
		(Signed) _____ (Date) _____	
		Paid Preparer	
		(Print Name and Title) Steven N. Lavenda, C.P.A.	
		(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015	
		(Telephone) (847) 236-1111 Fax (847) 236-1155	
		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	

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	114	Single Unit Apartment	114	41,610	1
2		Double Unit Apartment			2
3		Other			3
4	114	TOTALS	114	41,610	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	12,079	21,163		33,242	5
6	Double Unit					6
7	Other					7
8	TOTALS	12,079	21,163		33,242	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 79.89%

D. Indicate the number of paid bed-hold days the SLF had during this year

120 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 35 (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)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☐ YES ☐ NO

Tax Year: 12/31/10 Fiscal Year: 12/31/10

* 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: Alexian Village of Elk Grove

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 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	196,719	127,410	195,031	519,160	(6,017)	513,143	1
2	Housekeeping, Laundry and Maintenance	99,551	34,639	78,840	213,030	160	213,190	2
3	Heat and Other Utilities			108,267	108,267	501	108,768	3
4	Other (specify):							4
5	TOTAL General Services	296,270	162,049	382,138	840,457	(5,356)	835,101	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	514,702	431	5,442	520,575		520,575	6
7	Activities and Social Services	59,586	3,563	8,371	71,520	181	71,701	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	574,288	3,994	13,813	592,095	181	592,276	9
	C. General Administration							
10	Administrative and Clerical	193,286	33,830	1,567,239	1,794,355	(1,271,989)	522,366	10
11	Marketing Materials, Promotions and Advertising	53,083	211	100,588	153,882	36,420	190,302	11
12	Employee Benefits and Payroll Taxes			220,093	220,093	21,633	241,726	12
13	Insurance-Property, Liability and Malpractice			39,919	39,919	1,173	41,092	13
14	Other (specify):							14
15	TOTAL General Administration	246,369	34,041	1,927,839	2,208,249	(1,212,763)	995,486	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,116,927	200,084	2,323,790	3,640,801	(1,217,938)	2,422,863	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			482,723	482,723	(22,495)	460,228	17
18	Interest			534,008	534,008	(8,127)	525,881	18
19	Real Estate Taxes			142,515	142,515		142,515	19
20	Rent -- Facility and Grounds			144	144	11,416	11,560	20
21	Rent -- Equipment			5,134	5,134	70	5,204	21
22	Other (specify): MIP , Amortization Expense			59,136	59,136		59,136	22
23	TOTAL Ownership			1,223,660	1,223,660	(19,136)	1,204,524	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,116,927	200,084	3,547,450	4,864,461	(1,237,075)	3,627,386	24

Report Period Beginning:1/1/2010

Ending:12/31/2010

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non-Straight Line Depreciation	\$ (28,363)	17	1
2	Guest Meals	(3,818)	01	2
3	Employee Meals	(1,828)	01	3
4	Unidine Adjustment	(371)	01	4
5	Maintenance Fees	(15)	02	5
6	Other Income	(9,000)	10	6
7	Bank Service Charges	(3,140)	10	7
8	Late Fees/ Finance Charges	(1,240)	10	8
9	Charitable Contributions	(2,064)	10	9
10	Resident Gifts	(144)	10	10
11	Bad Debt	(77,612)	10	11
12	Cable TV	(1,623)	10	12
13	Asset Management Fee	(40,575)	10	13
14	Incentive Management Fee	(986,791)	10	14
15	Partnership Misc Expense	(31,000)	10	15
16	Interest Income	(8,127)	18	16
17				17
18				18
19	PATHWAY SENIOR LIVING LLC:			19
20	Maintenance	91	02	20
21	Utilities	87	03	21
22	Activities	181	07	22
23	Administrative	3,180	10	23
24	Marketing Material	4,198	11	24
25	Employee Benefits	8,595	12	25
26	Depreciation	5,868	17	26
27	Rent- Building	2,578	20	27
28	Rent- Equipment	49	21	28
29	Management Fee	(147,178)	10	29
30	Service Provider Fee	(59,786)	10	30
31				31
32	PATHWAY MANAGEMENT LLC:			32
33	Maintenance	84	02	33
34	Utilities	414	03	34
35	Administrative	84,984	10	35
36	Marketing Material	32,222	11	36
37	Insurance	1,173	13	37
38	Employee Benefits	13,038	12	38
39	Rent- Building	8,838	20	39
40	Rent- Equipment	21	21	40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
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92				92
93				93
94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	Total	(1,237,075)		101

Facility Name: Alexian Village of Elk Grove

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	1.53	\$ 25.46	1
2	Licensed Practical Nurses	1.72	19.86	2
3	Certified Nurse Assistants	16.89	10.33	3
4	Activity Director & Assistants	1.50	19.14	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10.03	9.43	7
8	Dishwashers			8
9	Maintenance Workers	1.71	14.93	9
10	Housekeepers	2.68	8.33	10
11	Laundry			11
12	Managers			12
13	Other Administrative	3.21	28.99	13
14	Clerical			14
15	Marketing	0.86	29.72	15
16	Other			16
17	Total (lines 1 thru 16)	40.11	\$ 13.39	17

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
See Attached			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
See Attached					

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: N/A If yes, what is the value of those services? \$ N/A

(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).

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	Brian Cloch	29%		\$	1
2	Jerry Finis	29%			2
3	Rovert Helle	13%			3
4	E. Keledjian	29%			4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Alexian Village of Elk Grove Report Period Beginning: 1/1/2010 Ending: 12/31/2010

VIII. OWNERSHIP COSTS

A. Purchase price of land 915,674 Year land was acquired 2004

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	114		2004	2004	\$ 11,826,242	\$ 482,723	35	\$ 337,893	\$ (144,830)	\$ 1,727,358	1
2											2
3											3
4	Allocated from Pathway					5,868			(5,868)		4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				553,394			26,907	26,907	152,804	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 12,379,636	\$ 488,591		\$ 364,799	\$ (123,792)	\$ 1,880,161	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	\$ 921,251	\$	\$ 92,099	92,099	10	\$ 513,287	18
19	Vehicles	16,646		3,329	3,329	5	16,646	19
20	TOTAL (lines 18 and 19)	\$ 937,897	\$	\$ 95,428	95,428		\$ 529,933	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

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2	Land Improvements	2004	442,058		20	22,103	22,103	132,617	2
3	Sign	2005	10,451		20	523	523	3,135	3
4	Building Improvement	2005	59,641		20	2,982	2,982	14,910	4
5	Installation - Two Electrical Outlets	2007	1,635		20	14	14	55	5
6	Landscaping	2007	16,681		20	139	139	556	6
7	Parking Lot Paving	2009	4,798		20	240	240	480	7
8	Canopy Repairs	2009	2,880		20	144	144	288	8
9	Com Room Expansion	2010	3,040		20	152	152	152	9
10	Com Room Expansion	2010	10,210		20	511	511	511	10
11	Shed	2010	2,000		20	100	100	100	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33	Total Book Depreciation								33
34	TOTAL (lines 1 thru 33)		\$ 553,394	\$		\$ 26,907	\$ 26,907	\$ 152,804	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Alexian Village of Elk Grove 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	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	Storage Rental			/ /	144			5
6	Allocated from Pathway			/ /	11,416			6
7	TOTAL				\$ 11,560			7

8. Is movable equipment rental included in building rental?

YES NO

9. Rental amount for movable equipment \$ 5,204

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	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Wells Fargo		X	HUD Mortgage Loan	4/1/05	\$ 9,279,000	\$ 8,894,359	3/1/45	5.9800	\$ 534,008	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 9,279,000	\$ 8,894,359			\$ 534,008	7
	B. Non-Facility Related										
8	Interst Income				/ /			/ /		-8,127	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 9,279,000	\$ 8,894,359			\$ 525,881	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: Alexian Village of Elk Grove

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	\$ 1,724,410	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	129,509		3
4	Supply Inventory (priced at)	6,360		4
5	Short-Term Investments			5
6	Prepaid Insurance	45,378		6
7	Other Prepaid Expenses	14,115		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	1,246,573		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,166,345	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	915,674		13
14	Buildings, at Historical Cost	11,885,884		14
15	Leasehold Improvements, at Historical Cost	471,989		15
16	Equipment, at Historical Cost	946,503		16
17	Accumulated Depreciation (book methods)	(3,755,733)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached	802,771		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,267,088	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,433,433	\$	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,141,314	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	81,425		29
30	Accrued Salaries Payable	95,250		30
31	Accrued Taxes Payable	126,091		31
32	Accrued Interest Payable	44,324		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	181,849		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,670,253	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,812,934		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)	\$ 8,812,934	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 10,483,187	\$	45
46	TOTAL EQUITY	\$ 3,950,246	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 14,433,433	\$	47

Facility Name: Alexian Village of Elk Grove

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.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 4,321,075	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 4,321,075	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	6,017	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 6,017	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	8,127	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 8,127	14
	D. Other Revenue (specify):		
15	See Attached	11,322	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 11,322	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 4,346,541	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	840,457	19
20	Health Care/ Personal Care	592,095	20
21	General Administration	2,208,249	21
	B. Capital Expense		
22	Ownership	1,223,660	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 4,864,461	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ (517,920)	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ (517,920)	31