

		FOR BHF USE			

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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: 1000041

Facility Name: Churchview Supportive Living LP

Address: 2626 W. 63rd Street Chicago 60629
Number City Zip Code

County: Cook

Telephone Number: (773) 471-444 Fax # (773) 471-3935

Federal Employer ID Number:

Date Current Owners were Certified: 03/24/2005

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL
☐ Charitable Corp.	☐ Individual	☐ State
☐ Trust	☒ 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: Grenshinka Osborne Telephone Number: (815) 935-1992 EXT 257
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 01/01/2011 to 12/31/2011 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) David J. Mitchell

(Title) CFO, BMA Management, LTD.

Paid
Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

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 **Churchview Supportive Living LP**

Report Period Beginning: 01/01/2011 Ending: 12/31/2011

III. STATISTICAL DATA

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

Date of change in certified units

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	86	Single Unit Apartment	86	31,390	1		
2		Double Unit Apartment			2		
3		Other			3		
4	86	TOTALS	86	31,390	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	27,236	698		27,934	5
6	Double Unit					6
7	Other					7
8	TOTALS	27,236	698		27,934	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) **88.99%**

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

493 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **18 (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)**

H. ACCOUNTING BASIS

		MODIFIED	
ACCRUAL	X	CASH*	
		CASH*	

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

Tax Year: 12/31/2011 **Fiscal Year:** 12/31/2011

* 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: Churchview Supportive Living LP

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

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		133,328	2,018	135,346		135,346	1
2	Housekeeping, Laundry and Maintenance		29,229	98,463	127,692		127,692	2
3	Heat and Other Utilities			176,849	176,849	(7,619)	169,230	3
4	Other (specify):			25,049	25,049		25,049	4
5	TOTAL General Services		162,557	302,379	464,936	(7,619)	457,317	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		2,565		2,565		2,565	6
7	Activities and Social Services		9,001		9,001		9,001	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		11,566		11,566		11,566	9
	C. General Administration							
10	Administrative and Clerical		14,168	203,879	218,047	(14,230)	203,817	10
11	Marketing Materials, Promotions and Advertising		18,393	49,574	67,967		67,967	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			16,094	16,094		16,094	13
14	Other (specify):			1,347,334	1,347,334		1,347,334	14
15	TOTAL General Administration		32,561	1,616,881	1,649,442	(14,230)	1,635,212	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		206,684	1,919,260	2,125,944	(21,849)	2,104,095	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			471,339	471,339		471,339	17
18	Interest			20,599	20,599		20,599	18
19	Real Estate Taxes			102,197	102,197		102,197	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			160,123	160,123		160,123	22
23	TOTAL Ownership			754,258	754,258		754,258	23
24	GRAND TOTAL (Sum of lines 16 and 23)		206,684	2,673,518	2,880,202	(21,849)	2,858,353	24

Facility Name: Churchview Supportive Living LP

Report Period Beginning 01/01/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 27.44	1
2	Licensed Practical Nurses	1	23.80	2
3	Certified Nurse Assistants	12	10.36	3
4	Activity Director & Assistants	1	19.53	4
5	Social Service Workers			5
6	Head Cook	1	13.46	6
7	Cook Helpers/Assistants	4	17.26	7
8	Dishwashers			8
9	Maintenance Workers	1	13.48	9
10	Housekeepers	3	9.32	10
11	Laundry			11
12	Managers	1	36.08	12
13	Other Administrative			13
14	Clerical	3	25.18	14
15	Marketing	1	26.71	15
16	Other			16
17	Total (lines 1 thru 16)	30	\$	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

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).

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	BMA Management, LTD	\$ 133,247	1
2			2
Total		\$ 133,247	3

Facility Name: Churchview Supportive Living LP

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,302,647 Year land was acquired 1998-2000

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	86			2004	\$ 12,311,409	\$ 447,648	28	\$ 439,693	\$ (7,955)	\$ 3,294,476	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				292,999	17,287	15	19,533	2,246	156,819	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)				\$ 12,604,408	\$ 464,935		\$ 459,226	\$ (5,709)	\$ 3,451,295	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	\$ 268,056	\$ 6,409	\$ 53,611	47,202	5	\$ 258,443	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 268,056	\$ 6,409	\$ 53,611	47,202		\$ 258,443	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: Churchview Supportive Living LP

Report Period Beginning: 01/01/2011

Ending: 2/31/2011

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	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	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	Harris Trust & Savings		X	First Mortgage	3/1/03	\$ 7,555,000	\$ 6,655,000	9/1/33	Variable	\$ 20,599	1
2	City of Chicago Dept of Housing		X	Second Mortgage	3/1/03	4,000,000	4,000,000	3/1/35	NA		2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 11,555,000	\$ 10,655,000			\$ 20,599	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 11,555,000	\$ 10,655,000			\$ 20,599	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: Churchview Supportive Living LP

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 208,927	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 149,121)	904,201		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	946		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>A/R Other</u>	119		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,114,193	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,595,646		13
14	Buildings, at Historical Cost	12,311,409		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	268,056		16
17	Accumulated Depreciation (book methods)	(3,709,738)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	582,880		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(297,794)		20
21	Restricted Funds	933,900		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,684,359	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,798,551	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 102,271	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	127,000		31
32	Accrued Interest Payable	1,293		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>SEE ATTACHMENT PG 7</u>	365,431		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 595,994	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	10,655,000		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)	\$ 10,655,000	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 11,250,994	\$	45
46	TOTAL EQUITY	\$ 1,547,557	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 12,798,551	\$	47

*(See instructions.)

Facility Name: Churchview Supportive Living LP

Report Period Beginning: 01/01/2011

Ending:

12/31/2011

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	\$ 2,721,959	1
2	Discounts and Allowances	(159,166)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,562,793	3
	B. Other Operating Revenue		
4	Special Services	110,065	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	210	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 110,275	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,101	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,101	14
	D. Other Revenue (specify):		
15	Property Lease Income	22,476	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 22,476	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,698,645	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	464,936	19
20	Health Care/ Personal Care	11,566	20
21	General Administration	1,649,442	21
	B. Capital Expense		
22	Ownership	754,258	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)	\$ 2,880,202	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (181,557)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (181,557)	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	10,269
Rubbish Removal	11,400
Vehicle Expense	-
Transportation Service	3,380
Water Softener	
Misc Operating	
Total	25,049

C. General Administration - Other

Consulting	224
Legal	1,034
Accounting	75
Audit	10,181
Contract labor	1,237,970
Bad Debt	97,850
Total	1,347,334

D. Ownership

Letter of Credit	86,288
Bond & Draw Fee	2,400
Mortgage Insurance Premium	
Partnership Management Fee	43,000
Asset Management Fee	4,300
Incentive Manangement Fee	
Tax Credit Fee & Incentive Fee	2,150
Amortization Expense	12,620
Remarketing and Trustee Fee	9,365
Property Damage Loss	
Interest Income	
Total	160,123

Reclassifications and Adjustments

Heat & Other Utilities (7,619) Cable

Administrative and Clerical (14,230) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Asset Management Fees	12,900
Accrued Incentive Mgmt Fee	300,045
Accrued Liabilities	22,357
Unclaimed Property	12,577
Unearned Revenue	<u>17,551</u>

Total Other Current Liabilities 365,431