

		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: 1000099

Facility Name: DeKalb SLF LP

Address: 2626 North Annie Glidden Road DeKalb 60115

County: DeKalb

Telephone Number: (815) 787-6500 Fax # (815) 787-6560

Federal Employer ID Number:

Date Current Owners were Certified: 12/05/2008

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

X Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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)

(Type or Print Name) David J. Mitchell

(Title) CFO, BMA Management, LTD

Paid Preparer

(Signed)

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name DeKalb SLF 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	<u>76</u>	Single Unit Apartment	<u>76</u>	<u>27,740</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>76</u>	TOTALS	<u>76</u>	<u>27,740</u>	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	<u>15,589</u>	<u>11,760</u>		<u>27,349</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>15,589</u>	<u>11,760</u>		<u>27,349</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 98.59%

D. Indicate the number of paid bed-hold days the SLF had during this year
228 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 58 (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

ACCRUAL ☒ MODIFIED 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: DeKalb SLF 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		149,410	1,941	151,351		151,351	1
2	Housekeeping, Laundry and Maintenance		10,896	54,769	65,665		65,665	2
3	Heat and Other Utilities			134,804	134,804		134,804	3
4	Other (specify):			6,300	6,300		6,300	4
5	TOTAL General Services		160,306	197,814	358,120		358,120	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		1,739		1,739		1,739	6
7	Activities and Social Services		8,750		8,750		8,750	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		10,489		10,489		10,489	9
	C. General Administration							
10	Administrative and Clerical		10,557	217,101	227,658		227,658	10
11	Marketing Materials, Promotions and Advertising		2,552	24,383	26,935		26,935	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			13,660	13,660		13,660	13
14	Other (specify):			1,128,039	1,128,039		1,128,039	14
15	TOTAL General Administration		13,109	1,383,183	1,396,292		1,396,292	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		183,904	1,580,997	1,764,901		1,764,901	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			397,487	397,487		397,487	17
18	Interest			482,816	482,816		482,816	18
19	Real Estate Taxes			46,508	46,508		46,508	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			402,657	402,657		402,657	22
23	TOTAL Ownership			1,329,468	1,329,468		1,329,468	23
24	GRAND TOTAL (Sum of lines 16 and 23)		183,904	2,910,465	3,094,369		3,094,369	24

Facility Name: DeKalb SLF 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	\$ 26.35	1
2	Licensed Practical Nurses	1	19.46	2
3	Certified Nurse Assistants	13	10.49	3
4	Activity Director & Assistants	1	14.89	4
5	Social Service Workers			5
6	Head Cook	1	20.90	6
7	Cook Helpers/Assistants	8	9.34	7
8	Dishwashers			8
9	Maintenance Workers	1	17.90	9
10	Housekeepers	2	8.42	10
11	Laundry			11
12	Managers	1	37.80	12
13	Other Administrative			13
14	Clerical	2	14.76	14
15	Marketing	1	25.77	15
16	Other			16
17	Total (lines 1 thru 16)	31	\$	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? \$

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.	\$ 141,323	1
2			2
Total		\$ 141,323	3

VIII. OWNERSHIP COSTS

A. Purchase price of land 204,014 Year land was acquired 2007

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	76			2008	\$ 8,055,314	\$ 292,920	28	\$ 287,690	\$ (5,230)	\$ 1,037,422	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				443,798	29,580	15	29,587	7	131,876	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)				\$ 8,499,112	\$ 322,500		\$ 317,276	\$ (5,224)	\$ 1,169,298	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	\$ 616,295	\$ 74,987	\$ 123,259	48,272	5	\$ 507,203	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 616,295	\$ 74,987	\$ 123,259	48,272		\$ 507,203	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: DeKalb SLF 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	Almagamated Bank		X	First Mortgage	6/1/07	\$ 8,000,000	\$ 7,825,000	12/1/41	0.0610	\$ 482,816	1
2	Almagamated Bank		X	Second Mortgage	6/6/07	360,000	360,000	12/1/42	NA		2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,360,000	\$ 8,185,000			\$ 482,816	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,360,000	\$ 8,185,000			\$ 482,816	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: DeKalb SLF 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	\$ 194,787	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	364,228		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,493		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 560,508	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	647,812		13
14	Buildings, at Historical Cost	8,055,314		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	616,295		16
17	Accumulated Depreciation (book methods)	(1,676,501)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	449,801		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(56,148)		20
21	Restricted Funds	1,320,608		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,357,181	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,917,689	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 404,302	\$	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	54,000		31
32	Accrued Interest Payable	40,236		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	SEE ATTACHMENT PG 7	51,007		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 549,545	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,185,000		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)	\$ 8,185,000	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,734,545	\$	45
46	TOTAL EQUITY	\$ 1,183,144	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,917,689	\$	47

*(See instructions.)

Facility Name: DeKalb SLF 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	\$ 2,695,864	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,695,864	3
	B. Other Operating Revenue		
4	Special Services	107,320	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	18,197	8
9	Non-Resident Meals	7,310	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 132,827	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	118	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 118	14
	D. Other Revenue (specify):		
15	Insurance Adjustment	45	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 45	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,828,854	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	358,120	19
20	Health Care/ Personal Care	10,489	20
21	General Administration	1,396,292	21
	B. Capital Expense		
22	Ownership	1,329,468	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)	\$ 3,094,369	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (265,515)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (265,515)	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	1,235
Rubbish Removal	2,841
Vehicle Expense	
Transportation Service	
Water Softener	1,324
Misc Operating	900
Total	6,300

C. General Administration - Other

Consulting	19,000
Legal	1,399
Accounting	610
Audit	11,160
Contract labor	1,091,593
Bad Debt	4,277
Total	1,128,039

D. Ownership

Bond & Draw Fee	3,200
Mortgage Service Fee	
Remarketing & Trustee Fee	530
Asset Management Fee	16,392
Incentive Manangement Fee	343,483
Tax Credit Fee & Incentive Fee	1,500
Amortization Expense	14,784
Organizational Expense	20,205
Property Damage Loss	2,563
Interest Income	-
Total	402,657

Reclassifications and Adjustments

Heat & Other Utilities (24,926) Cable

Administrative and Clerical (16,393) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Asset Management Fees	16,392
Accrued Liabilities	20,813
Unearned Revenue	<u>13,801</u>
Total Other Current Liabilities	<u>51,007</u>