

		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: 1000074		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: Joshua Arm of Lutheran Social Services of Illinois		I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/10 to 06/30/11 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.	
Address: 1315 Rowell Avenue Joliet 60433 Number City Zip Code			
County: Will			
Telephone Number: (815) 722-6401 Fax # (815) 727-6477			
Federal Employer ID Number:			
Date Current Owners were Certified: 2007		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) Gerald Noonan (Title) Chief Financial Officer	
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 _____			

Facility Name Joshua Arm of Lutheran Social Services of Illinois

Report Period Beginning: 07/01/10 Ending: 06/30/11

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	56	Single Unit Apartment	56	20,440	1
2		Double Unit Apartment			2
3		Other			3
4	56	TOTALS	56	20,440	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	10,302	1,825		12,127	5
6	Double Unit					6
7	Other					7
8	TOTALS	10,302	1,825		12,127	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 59.33%

D. Indicate the number of paid bed-hold days the SLF had during this year
112 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 36 (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: 06/30/11 Fiscal Year: 06/30/11

* 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. _____

STATE OF ILLINOIS

Page 3

Facility Name: Joshua Arm of Lutheran Social Services of Illinois

Report Period Beginning:

07/01/10

Ending:

06/30/11

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	194,138		104,730	298,868		298,868	1
2	Housekeeping, Laundry and Maintenance	9,075	24,753	23,964	57,792		57,792	2
3	Heat and Other Utilities			21,147	21,147		21,147	3
4	Other (specify):							4
5	TOTAL General Services	203,213	24,753	149,841	377,807		377,807	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	339,617	2,111	339	342,067		342,067	6
7	Activities and Social Services	24,783		489,793	514,576		514,576	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	364,400	2,111	490,132	856,643		856,643	9
	C. General Administration							
10	Administrative and Clerical	44,811	3,978	5,571	54,360		54,360	10
11	Marketing Materials, Promotions and Advertising	30,945		1,192	32,137		32,137	11
12	Employee Benefits and Payroll Taxes			135,324	135,324		135,324	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify): Membership Dues			7,933	7,933	(2,317)	5,616	14
15	TOTAL General Administration	75,756	3,978	150,020	229,754	(2,317)	227,437	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	643,369	30,842	789,993	1,464,204	(2,317)	1,461,887	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					353,507	353,507	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership					353,507	353,507	23
24	GRAND TOTAL (Sum of lines 16 and 23)	643,369	30,842	789,993	1,464,204	351,190	1,815,394	24

Facility Name: Joshua Arm of Lutheran Social Services of Illinois

Report Period Beginning 07/01/10 Ending: 06/30/11

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	11	10.70	3
4	Activity Director & Assistants	1	15.26	4
5	Social Service Workers	1	10.48	5
6	Head Cook	4	12.26	6
7	Cook Helpers/Assistants	3	11.14	7
8	Dishwashers			8
9	Maintenance Workers	0	18.38	9
10	Housekeepers	3	9.94	10
11	Laundry			11
12	Managers	4	17.09	12
13	Other Administrative	1	15.24	13
14	Clerical			14
15	Marketing	1	15.85	15
16	Other			16
17	Total (lines 1 thru 16)	28	\$ 12.34	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

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
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Lutheran Social Services of Illinois				Non- Profit	

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? \$
(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). Management & Human Resource overhead cost 123,812

Facility Name: Joshua Arm of Lutheran Social Services of Illinois Report Period Beginning: 07/01/10 Ending: 06/30/11

VIII. OWNERSHIP COSTS

A. Purchase price of land 25,714 Year land was acquired 1978

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			1978	1978	\$ 1,470,916	\$ 36,647	40	\$ 36,773	\$ 126	\$ 1,212,677	1
2			2007	2007	6,005,269	243,538	25	240,211	(3,327)	975,155	2
3											3
4											4
5											5
	Improvement Type										
6	Replace boilers			1998	4,025	108	25	161	53	2,744	6
7	Replace windows			1983	12,506		10	1,251	1,251	12,506	7
8	New roof			1984	6,774		10	677	677	6,774	8
9	waterproofing			1984	14,745		10	1,475	1,475	14,745	9
10	parking lot sewer			1985	2,460		10	246	246	2,460	10
11	Sealing and parking lot			2009	2,064	413	5	413		636	11
12	blacktop parking lot			1988	2,070		10	207	207	2,070	12
13	Replace windows			1989	4,675		10	467	467	4,675	13
14	electrical work			1989							14
15	building structure repairs			1991	7,187		10	718	718	7,187	15
16	see pg5-continued for additional assets				372,024	9,541		36,855	27,314	224,495	16
17	TOTAL (lines 1 thru 16)				\$ 7,904,715	\$ 290,247		\$ 319,454	\$ 29,207	\$ 2,466,124	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	\$ 229,209	\$ 22,282	\$ 34,053	11,771		\$ 170,024	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 229,209	\$ 22,282	\$ 34,053	11,771		\$ 170,024	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	Land, Bulding & Improvements	\$ 6,445,097	\$ \$ 131,219	\$ \$ 4,991,501	21
22	Movable Euipment	868,525	66,922	538,188	22
23	Vehicles	89,604			23
24	TOTALS (lines 21, 22 and 23)	\$ 7,403,226	\$ 198,141	\$ 5,529,689	24

Facility Name: Joshua Arm of Lutheran Social Services of Illinois Report Period Beginning: 07/01/10 Ending: 06/30/11

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	Assisted Living Conversion G	x		Conversion of 56 units to assisted living	/ /	\$ 6,339,159	\$ 5,044,243	7/1/39	\$0.00	\$ 0	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 6,339,159	\$ 5,044,243			\$ 0	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 6,339,159	\$ 5,044,243			\$ 0	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: Joshua Arm of Lutheran Social Services of Illinois

Report Period Beginning: 07/01/10

Ending:

06/30/11

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/11

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 9,943	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 0)		1,047,942	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		26	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$	\$ 1,057,911	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	25,714	111,800	13
14	Buildings, at Historical Cost	7,904,714	14,263,725	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	229,209	1,187,339	16
17	Accumulated Depreciation (book methods)	(2,636,148)	(8,165,836)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		390,362	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,523,489	\$ 7,787,390	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,523,489	\$ 8,845,301	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 605,094	\$ 1,260,613	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		309,830	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Audit Fees		2,265	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 605,094	\$ 1,572,708	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		1,028,977	38
39	Mortgage Payable		3,205,335	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Other long term liability	824,390	2,039,195	42
43	Assisted living conversion agreemt w/HUD	5,044,243	5,044,243	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 5,868,633	\$ 11,317,750	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,473,727	\$ 12,890,458	45
46	TOTAL EQUITY	\$ (950,238)	\$ (4,045,157)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,523,489	\$ 8,845,301	47

*(See instructions.)

Facility Name: Joshua Arm of Lutheran Social Services of Illinois

Report Period Beginning: 07/01/10

Ending:

06/30/11

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	\$ 1,116,389	1
2	Discounts and Allowances	(86,891)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,029,498	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	56,443	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 56,443	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,085,941	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	377,807	19
20	Health Care/ Personal Care	856,643	20
21	General Administration	227,437	21
	B. Capital Expense		
22	Ownership (Depreciation)	353,507	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)	\$ 1,815,394	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (729,453)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (729,453)	31

Facility Name: Report Period Beginning: 7/1/2010 Ending: 6/30/2011

VIII. OWNERSHIP COSTS

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*	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
3									
4									
5									
	Improvement Type								
16	building structure repairs	1992	65,765	0	10	6,576	6,576	65,765	16
17	elevator landing system	1995	3,680	0	10	368	368	3,680	17
18	domestic water pump	2009	787	79	10	79	0	161	18
19	carpeting-lobby, activity rm, elevators	1995	352	0	10	35	35	352	19
20	ceramic tile grout-lobby	1995	736	0	10	74	74	736	20
21	wall vinyl-beauty shop, activity rm, restrooms	1995	1,324	0	10	133	133	1,324	21
22	restroom upgrades	1995	241	0	10	24	24	241	22
23	cable installation	1997	2,277	0	10	228	228	2,277	23
24	building improvements	1995	117,763	0	10	11,776	11,776	117,763	24
25	replace windows	1997	960	0	10	96	96	960	25
26	Thermo Pane Glass Window	2010	4,313	108	25	173	65	108	26
27	carpeting-unit 1206 & 1510	1998	264	0	10	26	26	264	27
28	carpeting-4th,5th, 8th & 18th floors	2000	844	0	10	84	84	844	28
29	remodel doors	1998	644	0	10	64	64	644	29
30	parking lot repairs & new driveway	1999	21,918	0	10	2,192	2,192	21,918	30
31	backfill landscaping	2000	457	21	10	46	25	457	31
32	painting & carpeting of hallways/stairwells	2001	1,740	299	10	174	(125)	1,738	32
33	replace windows	2002	808	81	10	81	0	704	33
34	electrical work	1996	0	100	25	0	(100)	-	34
35	HVAC unit	1998	2,221	89	25	89	0	1,116	35
36	office & conference room addition	1999	2,051	82	25	82	0	995	36
37	elevator modernization	2007	0	7,513	25	0	(7,513)	-	37
38	hot water heater	2008	1,421	142	10	142	0	480	38
39	metal door frame & hardware	2009	721	29	25	29	0	66	39
40	catch basin repair	2007	2,102	420	5	420	0	1,324	40
41	Reconstruction Due to Fire	2011	138,635	578	10	13,864	13,286	578	41
42							0		42
							0		
16	TOTAL	Page 5- line 16	\$ 372,024	\$ 9,541		\$ 36,855	\$ 27,314	\$ 224,495	16