

		FOR BHF USE			

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Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000055 Facility Name: Franciscan Court Address: 1996 Franciscan Crt West Chicago 60185 County: Dupage Telephone Number: (630) 562-4242 Fax # (630)562-3593 Federal Employer ID Number: Date Current Owners were Certified: 12/21/2005 Type of Ownership: VOLUNTARY, NON-PROFIT Charitable Corp. Trust IRS Exemption Code PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Amy Allen, C.P.A. Telephone Number: (217) 423-6000 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 1/1/2012 to 12/31/2012 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) (Title) Paid Preparer (Signed) (Print Name and Title) David W. White, C.P.A. Partner (Firm Name & Address) Sikich LLP 132 S. Water St, Suite 300 (Telephone) (217) 423-6000 Fax (217) 423-6100 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
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STATE OF ILLINOIS

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Facility Name: Franciscan Court

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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	98,796	80,941	1,560	181,297		181,297	1
2	Housekeeping, Laundry and Maintenance	65,321	41,383	5,230	111,934		111,934	2
3	Heat and Other Utilities			83,116	83,116		83,116	3
4	Other (specify):			6,312	6,312		6,312	4
5	TOTAL General Services	164,117	122,324	96,218	382,659		382,659	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	406,541	4,574	170	411,285		411,285	6
7	Activities and Social Services	45,208	7,043		52,251		52,251	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	451,749	11,617	170	463,536		463,536	9
	C. General Administration							
10	Administrative and Clerical	254,444	10,153	78,929	343,526	(5,041)	338,485	10
11	Marketing Materials, Promotions and Advertising		9,506	58,700	68,206		68,206	11
12	Employee Benefits and Payroll Taxes			144,605	144,605		144,605	12
13	Insurance-Property, Liability and Malpractice			53,285	53,285	(13,768)	39,517	13
14	Other (specify):			10,633	10,633	(10,633)		14
15	TOTAL General Administration	254,444	19,659	346,152	620,255	(29,442)	590,813	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	870,310	153,600	442,540	1,466,450	(29,442)	1,437,008	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			305,275	305,275	(27,327)	277,948	17
18	Interest			410,805	410,805	(126,080)	284,725	18
19	Real Estate Taxes			194,285	194,285		194,285	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):): Amortization			10,687	10,687		10,687	22
23	TOTAL Ownership			921,052	921,052	(153,407)	767,645	23
24	GRAND TOTAL (Sum of lines 16 and 23)	870,310	153,600	1,363,592	2,387,502	(182,849)	2,204,653	24

See independent accountant's compilation report.

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 1/1/2012
Ending: 12/31/2012

Detail of General Services - Other			Sch. IV Line Reference
1	Trash removal	4,458	4
2	Security expense	1,854	4
	Total	6,312	

Non-allowable expenses:			Sch. IV Line Reference
1	TV system - resident rooms	(5,041)	10
2	Officer life insurance	(13,768)	13
3	Illinois replacement taxes	(10,633)	14
4	Depreciation difference	(27,327)	17
5	Interest income	(126,080)	18
	Total	(182,849)	

Facility Name: Franciscan Court

Report Period Beginning 1/1/2012 Ending: 12/31/2012

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.80	\$ 32.85	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	11.53	13.10	3
4	Activity Director & Assistants	0.99	22.09	4
5	Social Service Workers			5
6	Head Cook	1.00	19.30	6
7	Cook Helpers/Assistants	2.58	10.87	7
8	Dishwashers			8
9	Maintenance Workers	1.00	19.23	9
10	Housekeepers	0.99	11.33	10
11	Laundry	0.07	10.50	11
12	Managers	1.38	41.26	12
13	Other Administrative			13
14	Clerical	0.99	17.09	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	23.32	\$ 197.60	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
N/A			

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	Zachary Caulkins	75%	40	\$ 95,615	1
2	Rene Caulkins	0%	40	100,074	2
3	Andrew Gill	0%	40	57,920	3
4					4
5					5
Total				\$ 253,609	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

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

Facility Name: Franciscan Court

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

VIII. OWNERSHIP COSTS

A. Purchase price of land 916,502 Year land was acquired 2005

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	70		2005	2005	\$ 5,075,288	\$ 130,017	39	\$ 130,135	\$ 118	\$ 916,371	1
2			2006	2006	9,000	231	39	231		1,606	2
3											3
4											4
5											5
	Improvement Type										
6	See attachment - Page 5A				822,043	47,586		51,464	3,878	334,220	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)				\$ 5,906,331	\$ 177,834		\$ 181,830	\$ 3,996	\$ 1,252,197	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	\$ 911,072	\$ 121,201	\$ 88,627	(32,574)	7	\$ 648,132	18
19	Vehicles	37,457	6,240	7,491	1,251	5	35,584	19
20	TOTAL (lines 18 and 19)	\$ 948,529	\$ 127,441	\$ 96,118	(31,323)		\$ 683,716	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

VIII. OWNERSHIP COSTS

		2	Year	3	Year		5	Current Book	6	Life	7	Straight Line	8		9	Accumulated						
	1		Improvement Type		Acquired		Constructed		4	Cost		Depreciation		in Years		Depreciation		Adjustments		Depreciation		
1			Land improvements		2005		2005			622,852		41,523		15		41,524		1		294,125		
2			Landscaping - sign		2006		2006			2,730		182		15		182		0		1,153		
3			Landscaping		2006		2006			4,714		314		15		314		0		1,990		
4			Carpeting		2006		2006			1,791		0		5		0		0		1,791		
5			Sign		2006		2006			7,610		195		39		196		1		1,277		
6			Electric for sign		2006		2006			700		18		39		18		0		115		
7			Electric for sign		2006		2006			320		8		39		8		0		53		
8			Flooring		2006		2006			1,642		164		10		164		0		1,150		
9			Land improvements		2006		2006			4,675		311		15		312		1		2,182		
10			Walls & flooring installation		2007		2007			2,856		73		39		73		0		381		
11			Basement flooring		2007		2007			1,279		33		39		33		0		171		
12			Basement flooring		2007		2007			5,000		128		39		128		0		668		
13			Lay flooring & marble		2007		2007			3,761		96		39		96		0		502		
14			Basement flooring		2007		2007			954		24		39		24		0		123		
15			Basement flooring		2007		2007			343		9		39		9		0		44		
16			Parking lot repavement		2007		2007			2,838		0		10		284		284		1,561		
17			New compressor		2008		2008			3,190		638		5		638		0		2,818		
18			Fire monitoring system		2008		2008			1,668		41		39		41		0		186		
19			D. Olqui-Building wall & door		2008		2008			3,800		95		39		95		0		425		
20			Albright Rest-Basement		2008		2008			4,000		100		39		102		2		474		
21			Albright Rest-Basement		2008		2008			1,800		46		39		47		1		214		
22			Generator		2009		2009			137,520		3,438		20		6,876		3,438		21,917		
23			Generator		2010		2010			6,000		150		20		300		150		900		
24																						
25																						
26																						
27																						
28																						
29																						
30			TOTAL (lines 1 thru 30)						\$	822,043		47,586				\$	51,464		\$	3,878	\$	334,220

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Facility Name: Franciscan Court

Report Period Beginning: 1/1/2012

Ending: 2/31/2012

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	U.S. Bank		X	Mortgage	12/30/05	\$ 5,945,000	\$ 4,685,947	5/27/13	Variable	\$ 349,838	1
2	U.S. Bank		X	Loan payable	12/30/05		923,904	/ /	Variable	60,967	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,945,000	\$ 5,609,851			\$ 410,805	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,945,000	\$ 5,609,851			\$ 410,805	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: Franciscan Court

Report Period Beginning: 1/1/2012

Ending: 12/31/2012

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2012

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 467,242	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	190,919		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	1,618,001		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	67,887		7
8	Accounts Receivable (owners or related parties)	269,425		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,613,474	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	916,502		13
14	Buildings, at Historical Cost	5,721,637		14
15	Leasehold Improvements, at Historical Cost	172,416		15
16	Equipment, at Historical Cost	953,362		16
17	Accumulated Depreciation (book methods)	(2,161,807)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	160,308		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(115,455)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Security deposit</u>	538		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,647,501	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,260,975	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 19,924	\$	26
27	Officer's Accounts Payable	1,114		27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	237,000		29
30	Accrued Salaries Payable	16,135		30
31	Accrued Taxes Payable	194,683		31
32	Accrued Interest Payable	31,742		32
33	Deferred Compensation			33
34	Federal and State Income Taxes	8,807		34
	Other Current Liabilities(specify):			
35	<u>Deferred income</u>	69,612		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 579,017	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	858,904		38
39	Mortgage Payable	4,513,947		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)	\$ 5,372,851	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,951,868	\$	45
46	TOTAL EQUITY	\$ 2,309,107	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,260,975	\$	47

*(See instructions.)

See independent accountant's compilation report.

HFS 3745C (N-4-05)

IL478-2471

Facility Name: Franciscan Court

Report Period Beginning: 1/1/2012

Ending:

12/31/2012

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	\$ 3,170,443	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,170,443	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		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	126,080	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 126,080	14
	D. Other Revenue (specify):		
15	Other income	200	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 200	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,296,723	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	382,659	19
20	Health Care/ Personal Care	463,536	20
21	General Administration	609,622	21
	B. Capital Expense		
22	Ownership	921,052	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)	\$ 2,376,869	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 919,854	29
30	Income Taxes	\$ 10,633	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 909,221	31

Report Period Beginning: 1/1/2012
Ending: 12/31/2012

Sch. XII Line
Reference

Detail of General Administration Expense			
1	General Administration	609,622	21
2	Income taxes	10,633	30
	Total - agrees to Sch. IV, Col. 4, Line 15	620,255	