

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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: 1000080

Facility Name: Foxes Grove Support Lvg Comm

Address: 395 Edwardsville Rd Wood River 62095

Number City Zip Code

County: Madison

Telephone Number: (618) 259-0851 Fax # (618) 259-0854

Federal Employer ID Number: _____

Date Current Owners were Certified: 07/01/2008

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code _____		<input checked="" type="checkbox"/>	Corporation	<input type="checkbox"/>	Other _____
		<input type="checkbox"/>	"Sub-S" Corp.	_____	
		<input type="checkbox"/>	Limited Liability Co.	_____	
		<input type="checkbox"/>	Trust	_____	
		<input type="checkbox"/>	Other	_____	

In the event there are further questions about this report, please contact:

Name: Larry Templin Telephone Number: (630) 361-2868

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 07/01/2013 to 06/30/2014 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) _____

(Title) _____

Paid
Preparer

(Signed) _____ (Date) _____

(Print Name and Title) Larry Templin
Partner

(Firm Name & Address) Templin Healthcare Accounting Services, LLP
P.O. Box 9, Dunlap, IL 61525

(Telephone) (630) 361-2868 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

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	83	Single Unit Apartment	83	30,295	1
2	11	Double Unit Apartment	11	4,015	2
3		Other		4,015	3
4	94	TOTALS	94	38,325	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	8,554	10,076		18,630	5
6	Double Unit	1,300	2,197		3,497	6
7	Other	1,264	1,072		2,336	7
8	TOTALS	11,118	13,345		24,463	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 63.83%

D. Indicate the number of paid bed-hold days the SLF had during this year None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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: 6/30/2014 Fiscal Year: 6/30/2014

* 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

STATE OF ILLINOIS

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Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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	190,778	185,462	1,388	377,628	(6,193)	371,435	1
2	Housekeeping, Laundry and Maintenance	109,876	24,659	128,334	262,869	(22,990)	239,879	2
3	Heat and Other Utilities			112,854	112,854	(5,392)	107,462	3
4	Other (specify): Waste Disposal			8,997	8,997		8,997	4
5	TOTAL General Services	300,654	210,121	251,573	762,348	(34,575)	727,773	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	423,566	3,305	1,040	427,911	11,039	438,950	6
7	Activities and Social Services	23,105	9,899	133	33,137		33,137	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	446,671	13,204	1,173	461,048	11,039	472,087	9
	C. General Administration							
10	Administrative and Clerical	116,711	6,356	172,702	295,769	(37,603)	258,166	10
11	Marketing Materials, Promotions and Advertising	11,009	27,236		38,245	(38,245)		11
12	Employee Benefits and Payroll Taxes			119,485	119,485	5,466	124,951	12
13	Insurance-Property, Liability and Malpractice			29,544	29,544	31,357	60,901	13
14	Other (specify):							14
15	TOTAL General Administration	127,720	33,592	321,731	483,043	(39,025)	444,018	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	875,045	256,917	574,477	1,706,439	(62,561)	1,643,878	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			3,578	3,578	81,381	84,959	17
18	Interest			5,713	5,713	228,601	234,314	18
19	Real Estate Taxes			35,045	35,045	205	35,250	19
20	Rent -- Facility and Grounds			813,815	813,815	(417,129)	396,686	20
21	Rent -- Equipment					2,380	2,380	21
22	Other (specify):							22
23	TOTAL Ownership			858,151	858,151	(104,562)	753,589	23
24	GRAND TOTAL (Sum of lines 16 and 23)	875,045	256,917	1,432,628	2,564,590	(167,123)	2,397,467	24

Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning 07/01/2013 Ending: 06/30/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 31.02	1
2	Licensed Practical Nurses	4	19.91	2
3	Certified Nurse Assistants	11	10.00	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	3	10.09	6
7	Cook Helpers/Assistants	7	9.72	7
8	Dishwashers			8
9	Maintenance Workers	3	9.71	9
10	Housekeepers	2	9.11	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1	31.42	13
14	Clerical	3	11.99	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	35	\$	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 Attachment I			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
See Attachment I					

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: See Attachment I If yes, what is the value of those services? \$ Not Determined

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	Michael Brady Administrative-See Att IV	100	0.82	\$ 1,696	1
2	Mark Yampol Administrative-See Att IV	50	0.82	492	2
3					3
4					4
5					5
Total				\$ 2188	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	Midwest Administrative Services, Inc. (Pre-Acquisition)	\$ 24,542	1
2			2
Total		\$ 24,542	3

Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning:

07/01/2013

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06/30/2014

VIII. OWNERSHIP COSTSA. Purchase price of land 55,000 Year land was acquired 1987

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	46		1987	1987	\$ 2,252,829	\$	40	\$ 28,161	\$ 28,161	\$ 1,520,661	1
2	48		1990	1990	1,928,599		40	21,245	21,245	1,161,177	2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements - Operating Entity										6
7											7
8	Carpet & Vinyl for 2 Bedrooms			2011	3,016	302	10	302		855	8
9	Carpet & Vinyl for 2 Bedrooms			2013	3,755	536	7	536		670	9
10	Carpet & Vinyl for 3 Bedrooms			2013	4,818	689	7	689		745	10
11	Carpet & Vinyl for 3 Bedrooms			2014	5,703	181	7	181		181	11
12											12
13											13
14	Building Improvements - Real Estate Entity				1,982,332			24,513	24,513	426,873	14
15	See Attached Schedule VI										15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,181,052	\$ 1,708		\$ 75,627	\$ 73,919	\$ 3,111,162	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-See Att VI	\$ 527,128	\$ 1,870	\$ 9,332	7,462	5	\$ 435,556	18
19	Vehicles	17,052				4	17,052	19
20	TOTAL (lines 18 and 19)	\$ 544,180	\$ 1,870	\$ 9,332	7,462		\$ 452,608	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	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning: 07/01/2013

Ending: 06/30/2014

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Wood River Real Estate Holding Company

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES ☐ NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building	1987	46	07/01/08	\$ 396,686	4	Unlimited	3
4	Additions	1990	48	/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		94		\$ 396,686			7

8. Is movable equipment rental included in building rental?

☒ YES ☐ NO

9. Rental amount for movable equipment \$ Not Determined

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	Berkadia		X	Mortgage	4/1/08	\$ 9,324,500	\$ 8,708,464	5/1/43	0.0565	\$ 246,712	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	MidCap (Thru Allocation of		X	Revolving Line of Credit	8/1/09			12/31/14	0.0500	3,858	4
5	Bravo Holding Co.)				/ /	Miscellaneous Interest		/ /		114	5
6					/ /	Allocated from Home Office		/ /		126	6
7	TOTAL Facility Related					\$ 9,324,500	\$ 8,708,464			\$ 250,810	7
	B. Non-Facility Related										
8					/ /	Less Interest Income Offset		/ /		(19,234)	8
9					/ /	Amortization Expense		/ /		2,738	9
10	TOTALS (lines 7, 8 and 9)					\$ 9,324,500	\$ 8,708,464			\$ 234,314	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.

STATE OF ILLINOIS

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Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning: 07/01/2013

Ending:

06/30/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 34,600	\$ 70,337	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 61,673)	257,746	257,746	3
4	Supply Inventory (priced : Cost)	7,068	7,068	4
5	Short-Term Investments			5
6	Prepaid Insurance	13,783	19,472	6
7	Other Prepaid Expenses	2,539	2,539	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 315,736	\$ 357,162	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		55,000	13
14	Buildings, at Historical Cost		4,181,428	14
15	Leasehold Improvements, at Historical Cost	17,292	1,999,624	15
16	Equipment, at Historical Cost	26,402	544,180	16
17	Accumulated Depreciation (book methods)	(22,093)	(3,563,770)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		139,880	21
22	Other Long-Term Assets (Loan Fees		193,853	22
23	Other(specify): Deposits	734	734	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 22,335	\$ 3,550,929	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 338,071	\$ 3,908,091	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 71,471	\$ 75,723	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	53,000	53,000	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	77,387	77,387	30
31	Accrued Taxes Payable	6,807	57,822	31
32	Accrued Interest Payable		44,657	32
33	Deferred Compensation			33
34	Federal and State Income Taxes	3,185	29,415	34
	Other Current Liabilities(specify):			
35	Accrued Expenses	29,275	34,275	35
36	Accrued Rent	258,536		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 499,661	\$ 372,279	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		8,708,464	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Due to Related Parties	193,968	211,397	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 193,968	\$ 8,919,861	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 693,629	\$ 9,292,140	45
46	TOTAL EQUITY	\$ (355,558)	\$ (5,384,049)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 338,071	\$ 3,908,091	47

*(See instructions.)

Facility Name: Foxes Grove Support Lvg Comm

Report Period Beginning: 07/01/2013

Ending:

06/30/2014

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	\$ 2,081,588	1
2	Discounts and Allowances	21,453	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,103,041	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	2,200	8
9	Non-Resident Meals	5,444	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 7,644	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	19,202	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 19,202	14
	D. Other Revenue (specify):		
15	See Attached Schedule V	4,461	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,461	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,134,348	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	762,348	19
20	Health Care/ Personal Care	461,048	20
21	General Administration	483,043	21
	B. Capital Expense		
22	Ownership	858,151	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)	\$ 2,564,590	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (430,242)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (430,242)	31

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

BEGINNING: 07/01/2013
ENDING: 06/30/2014

ATTACHED SCHEDULE II

IV. Cost Center Expenses
Reclassifications and Adjustments

Reported on Schedule IV on Line

	Description	Adjustments Col 5
Line 11	Non-allowable marketing/advertising	(38,245)
Line 3	Disallow Cable TV	(5,444)
Line 2	Offset Guest Meals and Vending Income	(5,517)
Line 2	Offset Vendor Discount	(1,082)
Line 18	Offset Interest Income	(19,202)
Line 10	Offset Miscellaneous Income	(166)
Line 10	Disallow Bad Debt Expense	(61,673)
Line 10	Disallow Meals and Entertainment	(47)
Line 17	Adjust Depreciation to Medicaid Basis	(2,966)
See Att Sch IV	Home office allocation-Bravo Nursing Home Services, Inc.	6,081
See Att Sch IV-a	Home office allocation-Midwest Administrative Services, Inc.	5,117
See Att Sch IV-b	Home office allocation-Claims Administration Services, LLC	3,570
See Att Sch IV-c	Home office allocation-Senior Living Services, Inc.	(20,103)
See Att Sch IV-d	Home office allocation-Bravo Holding Company	21,456
See Att Sch IV-e	Eliminate R/E Entity Rent and Record Actual Costs	(48,902)
<i>Total Adjustments on Schedule IV</i>		(167,123)

ATTACHED SCHEDULE III

Census & Home Office Allocation

Facility	Weighted Census @ 06/30/14		Weighted Average Total	All Homes Percentage of Total	SLF Percentage of Total
	Nursing Home	SLF			
	Census 100%	Census 33%			
Bravo Care of Alton, Inc.	46,424		46,424	9.3347%	0.0000%
Bravo Care of East Peoria, Inc.	34,486		34,486	6.9343%	0.0000%
Bravo Care of Edwardsville, Inc.	33,030		33,030	6.6415%	0.0000%
Bravo Care of Elgin, Inc.	42,143		42,143	8.4739%	0.0000%
Bravo Care of Galesburg, Inc.	33,712		33,712	6.7786%	0.0000%
Bravo Care of Inverness, Inc.	39,515		39,515	7.9455%	0.0000%
Bravo Care of Joliet, Inc.	35,563		35,563	7.1508%	0.0000%
Bravo Care of Moline, Inc.	29,418		29,418	5.9152%	0.0000%
Bravo Care of Northbrook, Inc.	45,888		45,888	9.2269%	0.0000%
Bravo Care of Peoria, Inc.	31,500		31,500	6.3338%	0.0000%
Bravo Care of Rockford, Inc.	30,610		30,610	6.1549%	0.0000%
Bravo Care of St. Charles, Inc.	33,925		33,925	6.8215%	0.0000%
Bravo Care of St. Louis, Inc.	29,459		29,459	5.9235%	0.0000%
Bravo Care of Wood River, Inc.		8,154	8,154	1.6396%	1.6396%
Bravo Care of Swansea, Inc.**	23,501		23,501	4.7255%	0.0000%
			-	0.0000%	0.0000%
	489,174	8,154	497,328	100.0000%	1.6396%

** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from 7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility is not a related party.

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

07/01/2013
06/30/2014

ATTACHED SCHEDULE IV

ALLOCATION OF INDIRECT COSTS-BNHS
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor **0.0164**

Schedule	Description	Total Expenses Incurred	Allocated Total
IV-1-1	Dietary Wages		-
IV-1-2/3	Dietary Supplies/Other		-
IV-2-1	Housekeeping/Laundry/Maint Wages		-
IV-2-2/3	Housekeeping/Laundry/Maint Supplies/Other		-
IV-3-3	Utilities		-
IV-6-1	Health Care/Personal Care Wages	611,304	10,023
IV-6-2/3	Health Care/Personal Care Supplies/Other		-
IV-7-1	Activities and Social Service Wages		-
IV-7-2/3	Activities and Social Service Supplies/Other		-
IV-10-1	Administrative and General Wages	890,670	14,604
IV-10-2/3	Administrative and General Supplies/Other	78,131	1,281
IV-11-1	Marketing/Advertising Wages		-
IV-11-2/3	Marketing/Advertising Supplies/Other		-
IV-12-3	Employee Benefits and Payroll Taxes	122,273	2,005
IV-13-3	Insurance	4,250	70
IV-17-3	Depreciation		-
IV-18-3	Interest		-
IV-19-3	Real Estate Taxes		-
IV-20-3	Rent-Facility and Grounds		-
IV-21-3	Rent - Equipment	127,935	2,098
			-
	TOTALS	1,834,563	30,081
IV-10-2/3	Eliminate Management Fee		(24,000)

Net Adjustment

6,081

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

07/01/2013
06/30/2014

ATTACHED SCHEDULE IV-a **ALLOCATION OF INDIRECT COSTS-MAS**
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor **0.0164**

Schedule	Description	Total Expenses Incurred	Allocated Total
IV-1-1	Dietary Wages	24,339	399
IV-1-2/3	Dietary Supplies/Other	417	7
IV-2-1	Housekeeping/Laundry/Maint Wages		-
IV-2-2/3	Housekeeping/Laundry/Maint Supplies/Other	2,125	35
IV-3-3	Utilities	2,858	47
IV-6-1	Health Care/Personal Care Wages	61,958	1,016
IV-6-2/3	Health Care/Personal Care Supplies/Other		-
IV-7-1	Activities and Social Service Wages		-
IV-7-2/3	Activities and Social Service Supplies/Other		-
IV-10-1	Administrative and General Wages	1,075,677	17,636
IV-10-2/3	Administrative and General Supplies/Other	496,716	8,143
IV-11-1	Marketing/Advertising Wages		-
IV-11-2/3	Marketing/Advertising Supplies/Other		-
IV-12-3	Employee Benefits and Payroll Taxes	131,220	2,152
IV-13-3	Insurance	27,838	456
IV-17-3	Depreciation	93,160	1,527
IV-18-3	Interest	6,702	110
IV-19-3	Real Estate Taxes		-
IV-20-3	Rent-Facility and Grounds	83,780	1,374
IV-21-3	Rent - Equipment	17,213	282
			-
	TOTALS	2,024,003	33,184
IV-10-2/3	Eliminate Management Fee		(28,067)

Net Adjustment

5,117

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

07/01/2013
06/30/2014

ATTACHED SCHEDULE IV-b **ALLOCATION OF INDIRECT COSTS-CAS**
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor **0.0164**

Schedule	Description	Total Expenses Incurred	Allocated Total
IV-1-1	Dietary Wages		-
IV-1-2/3	Dietary Supplies/Other		-
IV-2-1	Housekeeping/Laundry/Maint Wages		-
IV-2-2/3	Housekeeping/Laundry/Maint Supplies/Other		-
IV-3-3	Utilities		-
IV-6-1	Health Care/Personal Care Wages		-
IV-6-2/3	Health Care/Personal Care Supplies/Other		-
IV-7-1	Activities and Social Service Wages		-
IV-7-2/3	Activities and Social Service Supplies/Other		-
IV-10-1	Administrative and General Wages	183,869	3,015
IV-10-2/3	Administrative and General Supplies/Other*	47,057	294
IV-11-1	Marketing/Advertising Wages		-
IV-11-2/3	Marketing/Advertising Supplies/Other		-
IV-12-3	Employee Benefits and Payroll Taxes	17,550	288
IV-13-3	Insurance	1,930	32
IV-17-3	Depreciation		-
IV-18-3	Interest	957	16
IV-19-3	Real Estate Taxes		-
IV-20-3	Rent-Facility and Grounds		-
IV-21-3	Rent - Equipment		-
			-
	TOTALS	251,363	3,645

IV-10-2/3 Eliminate Professional Fee (75)

Net Adjustment

3,570

***-A portion of this line item was directly allocated**

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

07/01/2013
06/30/2014

ATTACHED SCHEDULE IV-c **ALLOCATION OF INDIRECT COSTS-SLS**
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor **0.0164**

Schedule	Description	Total Expenses Incurred	Allocated Total
IV-1-1	Dietary Wages		-
IV-1-2/3	Dietary Supplies/Other		-
IV-2-1	Housekeeping/Laundry/Maint Wages	573,323	9,400
IV-2-2/3	Housekeeping/Laundry/Maint Supplies/Other*	424,972	9,908
IV-3-3	Utilities	320	5
IV-6-1	Health Care/Personal Care Wages		-
IV-6-2/3	Health Care/Personal Care Supplies/Other		-
IV-7-1	Activities and Social Service Wages		-
IV-7-2/3	Activities and Social Service Supplies/Other		-
IV-10-1	Administrative and General Wages		-
IV-10-2/3	Administrative and General Supplies/Other	84,804	1,391
IV-11-1	Marketing/Advertising Wages		-
IV-11-2/3	Marketing/Advertising Supplies/Other		-
IV-12-3	Employee Benefits and Payroll Taxes	62,296	1,021
IV-13-3	Insurance	14,825	243
IV-17-3	Depreciation	15,975	262
IV-18-3	Interest		-
IV-19-3	Real Estate Taxes		-
IV-20-3	Rent-Facility and Grounds		-
IV-21-3	Rent - Equipment		-
			-
	TOTALS	1,176,515	22,230
IV-2-2/3	Eliminate Maintenance Fee		(42,333)

Net Adjustment

(20,103)

*-A portion of this line item was directly allocated

FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 0

07/01/2013
06/30/2014

ATTACHED SCHEDULE IV-d

ALLOCATION OF INDIRECT COSTS-BHC
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor 0.0164

Schedule	Description	Total Expenses Incurred	Allocated Total
IV-1-1	Dietary Wages		-
IV-1-2/3	Dietary Supplies/Other		-
IV-2-1	Housekeeping/Laundry/Maint Wages		-
IV-2-2/3	Housekeeping/Laundry/Maint Supplies/Other		-
IV-3-3	Utilities		-
IV-6-1	Health Care/Personal Care Wages		-
IV-6-2/3	Health Care/Personal Care Supplies/Other		-
IV-7-1	Activities and Social Service Wages		-
IV-7-2/3	Activities and Social Service Supplies/Other		-
IV-10-1	Administrative and General Wages		-
IV-10-2/3	Administrative and General Supplies/Other	1,407,992	23,085
IV-11-1	Marketing/Advertising Wages		-
IV-11-2/3	Marketing/Advertising Supplies/Other		-
IV-12-3	Employee Benefits and Payroll Taxes		-
IV-13-3	Insurance	6,835	112
IV-17-3	Depreciation		-
IV-18-3	Interest	235,278	3,858
IV-19-3	Real Estate Taxes		-
IV-20-3	Rent-Facility and Grounds		-
IV-21-3	Rent - Equipment		-
			-
	TOTALS	1,650,105	27,055
IV-18-3	Eliminate Interest ee		(5,599)

Net Adjustment

21,456

FACILITY NAME: Foxes Grove Support Lvg Comm

ID#: 37-1223846

BEGINNING: 07/01/2013

ENDING: 06/30/2014

ATTACHED SCHEDULE IV-e

Related Cost to Related Party Lessor:
On 12/30/13, Wood River Real Estate Holding Company became a related party to Bravo Care of Wood River, Inc. d/b/a Foxes Grove Supportive Living Community. See attachment I for more details.

Accounting and Auditing	2,248	IV-10
Bank Charges	1,128	IV-10
Management Fee	3,600	IV-10
Property Insurance	8,514	IV-13
Mortgage Insurance	21,930	IV-13
Depreciation	82,558	IV-17
Mortgage Interest	246,712	IV-18
Interest Income Offset	(32)	IV-18
Loan Fee Amortization	2,738	IV-18
Real Estate Taxes	205	IV-19

Total Lessor Cost	<div>369,601</div>
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Eliminate Related Party Rent	<div>(418,503) IV-20</div>
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Net Adjustment	<div>(48,902)</div>
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Foxes Grove Support Lvg Comm

Period Beginning 07/01/2013
Period End 06/30/2014

Attached Schedule V

Other Revenue:

Vending Income	73
Application Fee Income	2,100
Guest Lodging Income	1,040
Vendor Discount	1,082
Miscellaneous	166

Total Other Revenue	<u>4,461</u>
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FACILITY NAME: Foxes Grove Support Lvg Comm
ID#: 37-1223846

BEGINNING: 07/01/2013
ENDING: 06/30/2014

ATTACHED SCHEDULE VI

VIII. Ownership Costs
B. Building Depreciation

Improvement Type	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
Building Improvements - Real Estate Entity:							
Land Improvements-Original Building	1987	60,383		25			60,383
Land Improvements-Addition	1990	44,755		25	895		43,114
Sprinkler System	1992	14,250		25	285		12,493
Conversion to Supportive Living Facility	2007	1,699,624		40	21,245		297,434
Carpet and Vinyl Work for Supportive Living Conversion	2008	10,630		40	133		1,617
Building Improvements	2008	14,609		40	183		2,131
Siding	2009	17,760		40	223		2,225
Siding	2010	32,757		40	410		3,437
Seal Parking Lot	2010	4,314		25	87		647
Decks	2012	34,405		40	431		1,816
Seal Coating	2012	3,511		25	70		269
Decks	2013	16,838		40	211		526
New Heating and Cooling Unit	2013	5,090		40	64		159
Hot Water Heater	2013	3,166		40	40		92
Kitchen and Bath Remodel	2013	4,145		40	39		78
Carpet/Vinyl	2013	5,762		40	42		84
Landscaping-Shrubs and Flowers	2013	3,421		25	69		137
Deck Replacement	2013	6,912		40	86		231
Total		1,982,332	-		24,513	-	426,873

C. Equipment Depreciation

Type	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Life in Years	Accumulated Depreciation
Equipment-Operating Entity	9,350	1,870	1,870		5	2,590
Equipment-Real Estate Entity	517,778		5,673		10	432,966
Allocated from Home Offices			1,789			
Total	527,128	1,870	9,332	-		435,556