

		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: 1000074

Facility Name: Joshua Arms of LSSI

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

Type of Ownership:

<input checked="" type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input checked="" 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 type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.	<input type="checkbox"/>	
		<input type="checkbox"/>	Limited Liability Co.	<input type="checkbox"/>	
		<input type="checkbox"/>	Trust	<input type="checkbox"/>	
		<input type="checkbox"/>	Other	<input type="checkbox"/>	

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

Name: Lori Radecki Telephone Number: (847) 635-4648

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) Gerald Noonan

(Title) Chief Financial Officer

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 Joshua Arms of LSSI

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

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>56</u>	Single Unit Apartment	<u>56</u>	<u>20,440</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>56</u>	TOTALS	<u>56</u>	<u>20,440</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>12,045</u>	<u>1,095</u>		<u>13,140</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>12,045</u>	<u>1,095</u>		<u>13,140</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 64.29%

D. Indicate the number of paid bed-hold days the SLF had during this year
121 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 22 (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: 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? _____
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

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Facility Name: Joshua Arms of LSSI

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	179,600	24	125,242	304,866		304,866	1
2	Housekeeping, Laundry and Maintenance	49,352	27,903	48,541	125,796		125,796	2
3	Heat and Other Utilities							3
4	Other (specify):							4
5	TOTAL General Services	228,952	27,927	173,783	430,662		430,662	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	293,740	1,258	30,681	325,679		325,679	6
7	Activities and Social Services	34,497		7,129	41,626		41,626	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	328,237	1,258	37,810	367,305		367,305	9
	C. General Administration							
10	Administrative and Clerical	45,545	5,891	5,122	56,558		56,558	10
11	Marketing Materials, Promotions and Advertising	37,288		565	37,853		37,853	11
12	Employee Benefits and Payroll Taxes	128,721			128,721		128,721	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):			10,839	10,839		10,839	14
15	TOTAL General Administration	211,554	5,891	16,526	233,971		233,971	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	768,743	35,076	228,119	1,031,938		1,031,938	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					334,698	334,698	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					334,698	334,698	23
24	GRAND TOTAL (Sum of lines 16 and 23)	768,743	35,076	228,119	1,031,938	334,698	1,366,636	24

Facility Name: Joshua Arms of LSSI

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
2	Licensed Practical Nurses	2	24.14	2
3	Certified Nurse Assistants	9	11.62	3
4	Activity Director & Assistants	1	17.14	4
5	Social Service Workers			5
6	Head Cook	2	12.50	6
7	Cook Helpers/Assistants	5	10.84	7
8	Dishwashers			8
9	Maintenance Workers	0	20.58	9
10	Housekeepers	2	10.48	10
11	Laundry			11
12	Managers	2	30.70	12
13	Other Administrative	1	16.16	13
14	Clerical	1	15.19	14
15	Marketing	1	17.95	15
16	Other			16
17	Total (lines 1 thru 16)	25	\$	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
Lutheran Social Services of IL		Des Plaines		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: _____ 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	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

Facility Name: Joshua Arms of LSSI

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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	\$ 1,322,720	1
2			2007	2007	6,220,763	248,599	25	248,831	232	1,731,233	2
3											3
4											4
5											5
	Improvement Type										
6	HVAC UNIT			1998	2,221	89	25	89	(0)	1,382	6
7	Office and Conference Room Addition			1999	2,051	82	25	82	0	1,241	7
8	Window Replacement			2002	808		10			808	8
9	Catch Basin Repair			2007	1,005		5			1,005	9
10	Hot Water Heater			2008	1,421	142	10	142	0	906	10
11	Storm Sewer Catch Basin			2008	1,097	46	5	46		1,097	11
12	Metal Door, Frame and Hardware			2009	722	29	25	29	(0)	153	12
13	Domestic Water Pump			2009	787	78	10	79	1	397	13
14	Sealing / Restriping Parking Lot			2009	2,065	413	5	413		1,875	14
15	Thermo Pane Glass Windows			2010	4,313	173	25	173	(0)	625	15
16	See pg 5 continued for additon assets				414,048	14,465	10	14,466	1	313,100	16
17	TOTAL (lines 1 thru 16)				\$ 8,122,217	\$ 300,763		\$ 301,122	\$ 359	\$ 3,376,542	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	\$ 235,030	\$ 14,380	\$ 33,576	19,196	7	\$ 187,188	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 235,030	\$ 14,380	\$ 33,576	19,196		\$ 187,188	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, Building and Improvements	\$	\$	\$	21
22	Movable Equipment	786,839	49,194	626,674	22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 786,839	\$ 49,194	\$ 626,674	24

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	x		Conversion of 56 unites to assisted living	/ /	\$ 6,339,159	\$ 4,503,775	7/1/39		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 6,339,159	\$ 4,503,775			\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 6,339,159	\$ 4,503,775			\$	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: Joshua Arms of LSSI

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	\$	\$ 49,148	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		173,388	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			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)	\$	\$ 222,536	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	8,122,217	14,487,924	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	235,030	1,021,868	16
17	Accumulated Depreciation (book methods)	(3,563,730)	(9,698,611)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		433,751	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,819,231	\$ 6,356,732	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,819,231	\$ 6,579,268	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 248,075	\$ 751,743	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		405,457	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		9,562	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 248,075	\$ 1,166,762	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		1,028,977	38
39	Mortgage Payable		2,090,299	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Other Long-term Notes Payable	895,252	2,712,885	42
43	Assisted Living Conversion Agreement with	4,503,775	4,503,775	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 5,399,027	\$ 10,335,936	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,647,102	\$ 11,502,698	45
46	TOTAL EQUITY	\$ (827,871)	\$ (4,923,430)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,819,231	\$ 6,579,268	47

*(See instructions.)

Facility Name: Joshua Arms of LSSI

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	\$ 1,292,479	1
2	Discounts and Allowances	(122,280)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,170,199	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	62,228	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 62,228	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)	\$ 1,232,427	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	430,662	19
20	Health Care/ Personal Care	367,305	20
21	General Administration	233,971	21
	B. Capital Expense		
22	Ownership	334,698	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)	\$ 1,366,636	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (134,209)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (134,209)	31

Facility Name: Joshua Arms of LSSI

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

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					\$	\$			0	\$
2									0	
3									0	
4									0	
5									0	
	Improvement Type									
6	Reconstruction due to Fire			2011	141,615	14,161	10	14,162	1	42,981
7	Concrete Walkway and Landscape			2011	334	33	10	33	0	90
8	Hollow Metal Doors, Frames and Hardware			2012	2,714	271	10	271	0	644
9	375 GLASS INSULATING UNIT			1983	7,504	0	10		0	7,504
10	BALANCE ON WINDOWS			1983	5,003	0	10		0	5,003
11	NEW ROOF			1984	6,774	0	10		0	6,774
12	WATERPROOF - ALL SIDES			1984	14,745	0	10		0	14,745
13	PKG LOT SEWER			1985	2,460	0	10		0	2,460
14	MARINA CONST-BLACKTOP PT			1988	2,070	0	10		0	2,070
15	LINGLE GLAS (WINDOWS)			1989	4,675	0	10			4,675
16	RENOVATIONS			1991	7,188	0	10			7,188
17	ARCHITECT FEES/ W.I.P.			1992	65,765	0	10			65,765
18	IMPROVEMENTS - SVIII			1995	117,763	0	10			117,763
19	WALL VINYL-ACT.ROOM/DIN			1995	270	0	10			270
20	WALL VINYL-CORRIDOR			1995	98	0	10			98
21	CERAMIC TILE GROUT-LOBBY			1995	736	0	10			736
22	VINYL COVE BASE-OFFICE/CO			1995	132	0	10			132
23	TOILET PARTITIONS-RESTROO			1995	241	0	10			241
24	VINYL TILE - MENS RESTRM			1995	75	0	10			75
25	VINYL TILE -WOMENS RESTRM			1995	65	0	10			65
26	ELEVATOR LANDING SYSTEM			1995	3,680	0	10			3,680
27	WALL VINYL-BEAUTY SHOP			1995	394	0	10			394
28	CABLE INSTALLATION			1995	1,139	0	10			1,139
29	CORONA II - CARPETING			1995	352	0	10			352
30	PAINTING			1995	291	0	10			291
31	CABLE INSTALLATION SALEM VILLAGE			1997	1,139	0	10			1,139
32	REPLACE WINDOWS			1997	960	0	10			960

33	CARPETING-SV UNIT 1206	1998	130	0	10			130
34	CARPETING-SV UNIT 1510	1998	134	0	10			134
35	REMODEL OLD AND NEW DOORS	1999	644	0	10			644
36	PARKING LOT REPAIRS & NEW DRIVEWAY	1999	21,918	0	10			21,918
37	CARPET SIX HALLWAYS-HOUSING SALEM TOWER	2000	844	0	10			844
38	BACKFILL LANDSCAPING SALEM TOWERS	2000	457	0	10			457
39	PAINTING 20 STAIRWELLS	2001	90	0	10			90
40	PAINT CARPET 6 HALLWAYS	2001	391	0	10			391
41	PAINT CARPET 6 HALLWAYS	2001	184	0	10			184
42	PAINTING OF 20 STAIRWAYS	2001	345	0	10			345
43	PAINT CARPET 6 HALLWAYS	2001	64	0	10			64
44	PAINT CARPET 6 HALLWAYS	2001	345	0	10			345
45	PAINT & CARPET 6 HALLWAYS	2001	90	0	10			90
46	PAINT 20 STAIRWELLS	2001	230	0	10			230
							0	
							0	
17	TOTAL (lines 1 thru 16)		\$ 414,048	\$ 14,465		\$ 14,466	\$ 1	\$ 313,100

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	\$	\$	\$	\$		\$
19	Vehicles						
20	TOTAL (lines 18 and 19)	\$ 0	\$ 0	\$ 0	#VALUE!		\$

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

