

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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: 1000086

Facility Name: Dorchester Senior Center

Address: 1515 East 154th St Dolton 60419

County: Cook

Telephone Number: (708) 201-3381 Fax # _____

Federal Employer ID Number: _____

Date Current Owners were Certified: 9/28/2007

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.
 ☐ Trust

IRS Exemption Code _____

☐ PROPRIETARY

☐ Individual
 ☐ Partnership
 ☐ Corporation
 ☐ "Sub-S" Corp.
 ☐ Limited Liability Co.
 ☐ Trust
 ☐ Other

☒ GOVERNMENTAL

☐ State
 ☐ County

☒ Other

Village

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

Name: Steve Lavenda

Telephone Number: (847) 282 - 6300

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 5/1/2014 to 4/30/2015 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) Steven N. Lavenda, C.P.A.
Partner

(Firm Name & Address) Marcum LLP
111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 282-6300 Fax (847) 282-6301

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 Dorchester Senior CenterReport Period Beginning: 5/1/2014 Ending: 4/30/2015**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	126	Single Unit Apartment	126	45,990	1
2		Double Unit Apartment			2
3		Other			3
4	126	TOTALS	126	45,990	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	7,572	7,601		15,173	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,572	7,601		15,173	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 32.99%

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**

ACCURAL ☒ MODIFIED
CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 4/30/2015 Fiscal Year: 4/30/2015

* 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/AIf 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/AIf 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/AIf no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: Dorchester Senior Center

Report Period Beginning:

5/1/2014

Ending:

4/30/2015

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	32,834		284,246	317,080		317,080	1
2	Housekeeping, Laundry and Maintenance	26,320	37,104	178,733	242,157		242,157	2
3	Heat and Other Utilities			87,215	87,215	(19,039)	68,176	3
4	Other (specify):							4
5	TOTAL General Services	59,154	37,104	550,194	646,452	(19,039)	627,413	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	75,298		319,739	395,037		395,037	6
7	Activities and Social Services	19,076		81,002	100,078		100,078	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	94,374		400,741	495,115		495,115	9
	C. General Administration							
10	Administrative and Clerical	96,732	29,090	479,096	604,918	(3,848)	601,070	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			41,125	41,125		41,125	12
13	Insurance-Property, Liability and Malpractice			86,644	86,644		86,644	13
14	Other (specify):							14
15	TOTAL General Administration	96,732	29,090	606,865	732,687	(3,848)	728,839	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	250,260	66,194	1,557,800	1,874,254	(22,887)	1,851,367	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					562,601	562,601	17
18	Interest					815,578	815,578	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			5,309	5,309		5,309	22
23	TOTAL Ownership			5,309	5,309	1,378,179	1,383,488	23
24	GRAND TOTAL (Sum of lines 16 and 23)	250,260	66,194	1,563,109	1,879,563	1,355,292	3,234,855	24

Dorchester Senior Center

Report Period Beginning: 5/1/2014
Ending: 4/30/2015

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non-Straight Line Depreciation	\$ 562,601	17	1
2	Bank Fees	(1,832)	10	2
3	Interest Income	(59)	18	3
4	Miscellaneous Income	(386)	10	4
5	Advertising	(1,630)	10	5
6	Cable	(19,039)	03	6
7	Interest Expense	815,637	18	7
8				8
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99				99
100				100
101	Total	1,355,292		101

Facility Name: Dorchester Senior Center

Report Period Beginning 5/1/2014 Ending: 4/30/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	12.40	\$ 15.32	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	2.82	17.08	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	7.79	10.64	7
8	Dishwashers			8
9	Maintenance Workers	6.21	10.70	9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative	3.71	25.27	13
14	Clerical	6.42	23.43	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	39.35	\$ 16.05	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
N/A					

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).

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: Dorchester Senior Center

Report Period Beginning:

5/1/2014

Ending:

4/30/2015

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					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				10,604,092			530,206	530,206	3,648,750	6
7	Various		1988		669,396		20			669,396	7
8	Various		1994		204,953		20			204,953	8
9	Various		1995		36,576		20			36,576	9
10	Various		1996		54,697		20	2,735	2,735	54,697	10
11	Various		1997		7,186		20	359	359	6,826	11
12	Various		1998		95,840		20	4,792	4,792	86,256	12
13	Various		1999		161,107		20	8,055	8,055	136,940	13
14	Various		2000		77,566		20	3,878	3,878	62,052	14
15	Various		2001		50,554		20	2,528	2,528	37,917	15
16	Various		2002		2,964		20	148	148	2,074	16
17	TOTAL (lines 1 thru 16)				\$ 11,964,931	\$		\$ 552,702	\$ 552,702	\$ 4,946,438	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	\$ 476,198	\$	\$ 2,859	2,859	10	\$ 457,788	18
19	Vehicles	82,492		7,040	7,040	5	75,450	19
20	TOTAL (lines 18 and 19)		\$ 558,690	\$	9,899		\$ 533,238	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

STATE OF ILLINOIS

Facility Name & ID Number Dorchester Senior Center

Report Period Beginning:

5/1/2014

Ending:

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Ac De
1							
2	2004	8,320		20	417	417	
3	2005	910		20	46	46	
4	2005	455		20	23	23	
5	2006	94,405		20	4,720	4,720	
6	2008	8,400		20	420	420	
7	2009	8,800		20	440	440	
8	2009	9,967,885		20	498,394	498,394	
9	2011	91,100		20	4,555	4,555	
10	2011	10,000		20	500	500	
11	2011	8,900		20	445	445	
12	2011	196,858		20	9,843	9,843	
13	2011	1,824		20	91	91	
14	2011	4,000		20	200	200	
15	2011	33,209		20	1,660	1,660	
16	2011	6,000		20	300	300	
17	2011	6,090		20	305	305	
18	2012	36,266		20	1,813	1,813	
19	2012	5,000		20	250	250	
20	2012	57,000		20	2,850	2,850	
21	2012	5,380		20	269	269	
22	2012	6,310		20	316	316	
23	2012	21,073		20	1,054	1,054	
24	2012	7,578		20	379	379	
25	2012	2,429		20	121	121	
26	2014	8,900		20	445	445	
27	2014	7,000		20	350	350	
28							
29							
30							
31							
32							
33							
34		\$ 10,604,092	\$		\$ 530,206	\$ 530,206	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9	
accumulated	
depreciation	
	1
4,996	2
503	3
251	4
47,202	5
3,360	6
3,080	7
3,488,759	8
18,220	9
2,000	10
1,780	11
39,372	12
364	13
800	14
6,641	15
1,200	16
1,219	17
7,253	18
1,000	19
11,400	20
1,076	21
1,263	22
4,215	23
1,516	24
485	25
445	26
350	27
	28
	29
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	32
	33
3,648,750	34

STATE OF ILLINOIS

Facility Name & ID Number Dorchester Senior Center Report Period Beginning: 5/1/2014 Ending: _____

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9 Cumulated Depreciation	
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STATE OF ILLINOIS

Facility Name & ID Number Dorchester Senior Center Report Period Beginning: 5/1/2014 Ending: _____

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9 Cumulated Depreciation	
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Facility Name: Dorchester Senior Center

Report Period Beginning: 5/1/2014

Ending: 4/30/2015

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 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			/ /	\$			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	Village of Dolton, IL		X	Bond Issue - 2006	6/28/05	\$	\$	2025		\$ 815,637	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$ 815,637	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-59	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$ 815,578	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: **Dorchester Senior Center**Report Period Beginning: **5/1/2014**

Ending:

4/30/2015**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **4/30/2015**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 86,341	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)			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):	362,668		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 449,009	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	(1,074,897)		11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	12,545,074		15
16	Equipment, at Historical Cost	546,480		16
17	Accumulated Depreciation (book methods)	(2,948,303)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,068,354	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,517,363	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 45,506	\$	26
27	Officer's Accounts Payable	41,096		27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	56,174		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	Due to Others	15,333,090		35
36	See Attached	119,868		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 15,595,734	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			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)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 15,595,734	\$	45
46	TOTAL EQUITY	\$ (6,078,371)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,517,363	\$	47

*(See instructions.)

Facility Name: Dorchester Senior Center

Report Period Beginning: 5/1/2014

Ending:

4/30/2015

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	\$ 823,487	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 823,487	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	59	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 59	14
	D. Other Revenue (specify):		
15	See Attached	76,686	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 76,686	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 900,232	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	646,452	19
20	Health Care/ Personal Care	495,115	20
21	General Administration	732,687	21
	B. Capital Expense		
22	Ownership	5,309	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)	\$ 1,879,563	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (979,331)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (979,331)	31