FOR BHF USE

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2016)

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: 1000050

Facility Name: Rockford Supportive Lvg Ctr

Address: 2114 Kishwaukee St (Number) Rockford (City) 61104 (Zip Code)

County: Winnebago

Telephone Number: ((815) 966-1030 **Fax #**

Federal Employer ID Number:

Date Current Owners were Certified: 1/1/2016

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

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 1/1/2016 to 12/31/2016 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) *
** Subject to the attached Accountants Consulting Report* (Date)
(Print Name and Title)
(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**

Facility Name Rockford Supportive Lvg Ctr Report Period Beginning: 1/1/2016 Ending: 12/31/2016

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units N/A

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	123	Single Unit Apartment	123	45,018	1
2	13	Double Unit Apartment	13	4,758	2
3		Other			3
4	136	TOTALS	136	49,776	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	34,728	3,071		37,799	5
6	Double Unit					6
7	Other					7
8	TOTALS	34,728	3,071		37,799	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 75.94%

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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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 [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/16 Fiscal Year: 12/31/16
* 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.

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.

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.

Facility Name: Rockford Supportive Lvg Ctr **Report Period Beginning: 1/1/2016 Ending: 12/31/2016**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	183,225	226,267	4,186	413,678		413,678	1
2	Housekeeping, Laundry and Maintenance	134,991	43,030	85,415	263,436	(9,443)	253,993	2
3	Heat and Other Utilities			122,431	122,431	746	123,177	3
4	Other (specify):							4
5	**TOTAL General Services**	318,216	269,297	212,032	799,545	(8,697)	790,848	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	721,545	10,083		731,628	4,343	735,971	6
7	Activities and Social Services	56,731	1,886	4,347	62,964		62,964	7
8	Other (specify):					524	524	8
9	**TOTAL Health Care and Programs**	778,276	11,969	4,347	794,592	4,867	799,459	9
	C. General Administration							
10	Administrative and Clerical	176,108	4,925	228,616	409,649	(102,720)	306,929	10
11	Marketing Materials, Promotions and Advertising	48,588		8,455	57,043	413	57,456	11
12	Employee Benefits and Payroll Taxes			254,594	254,594		254,594	12
13	Insurance-Property, Liability and Malpractice			56,046	56,046		56,046	13
14	Other (specify):					6,563	6,563	14
15	**TOTAL General Administration**	224,696	4,925	547,711	777,332	(95,744)	681,588	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,321,188	286,191	764,090	2,371,469	(99,575)	2,271,894	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					290,714	290,714	17
18	Interest			1,966	1,966	357,385	359,351	18
19	Real Estate Taxes			94,469	94,469		94,469	19
20	Rent -- Facility and Grounds			831,735	831,735	(825,420)	6,315	20
21	Rent -- Equipment			2,458	2,458		2,458	21
22	Other (specify):							22
23	**TOTAL Ownership**			930,628	930,628	(177,321)	753,307	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,321,188	286,191	1,694,718	3,302,097	(276,895)	3,025,202	24

Rockford Supportive Lvg Ctr

Report Period Beginning: 1/1/2016
Ending: 12/31/2016

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-Straight Line Depreciation	$ (444,909)	17	1
2	Bank Charges	(11,779)	10	2
3	Cable Service	(9,788)	2	3
4	Interest Income	(3)	18	4
5	Misc Income	(40)	10	5
6				6
7				7
8	BUILDING COMPANY			8
9	Interest Income	(7)	18	9
10	Rent	(831,735)	20	10
11	Interest Expense	357,395	18	11
12	Depreciation and Amortization	735,623	17	12
13				13
14	MANAGEMENT OFFICE ALLOCATION			14
15	Housekeeping/Maint/Laundry	345	2	15
16	Utilities	746	3	16
17	Health Care/Personal Care	4,343	6	17
18	Health Care Emp Ben/Payroll Taxes	524	8	18
19	Administrative and General	94,963	10	19
20	Advertising and Marketing	413	11	20
21	Admin Emp Benefits & Payroll Taxes	6,563	14	21
22	Building Rental	6,315	20	22
23	Management Office Allocation	(185,864)	10	23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
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94				94
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96				96
97				97
98				98
99				99
100				100
101	**Total**	(276,895)		101

Facility Name: Rockford Supportive Lvg Ctr **Report Period Beginning: 1/1/2016 Ending: 12/31/2016**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.95	$ 26.88	1
2	Licensed Practical Nurses	5.20	20.45	2
3	Certified Nurse Assistants	19.61	9.59	3
4	Activity Director & Assistants	2.17	12.57	4
5	Social Service Workers	-		5
6	Head Cook	0.96	14.75	6
7	Cook Helpers/Assistants	7.23	10.15	7
8	Dishwashers	-		8
9	Maintenance Workers	2.23	9.85	9
10	Housekeepers	3.79	11.32	10
11	Laundry	-		11
12	Managers	-		12
13	Other Administrative	0.99	30.39	13
14	Clerical	6.91	8.25	14
15	Marketing	1.03	22.64	15
16	Other			16
17	Total (lines 1 thru 16)	52.06	$ 16.08	17

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	N/A	$	1
2			2
		Total $	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES		OTHER RELATED BUSINESS ENTITIES		
Name 1	City 2	Name 3	City 4	Type of Business 5
Coles SLF	Chicago, IL	Grand Lifestyles	Skokie, IL	Management Co
Jackson Park SLF	Chicago, IL	Rockford SLF Realty	Rockford, IL	Building Co
Robbins SLF	Robbins, IL			

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 [X]

Name of related entity: N/A **If yes, what is the value of those services? $** N/A

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES [X] 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).

Facility Name: Rockford Supportive Lvg Ctr **Report Period Beginning:** 1/1/2016 **Ending:** 12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 550,000 **Year land was acquired** 2016

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	136		2016	2005	$ 4,400,000	$ 735,623	35	$ 125,714	$ (609,909)	$ 125,714	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's										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)				$ 4,400,000	$ 735,623		$ 125,714	$ (609,909)	$ 125,714	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	$ 1,650,000	$	$ 165,000	165,000	10	$ 165,000	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	$ 1,650,000	$	$ 165,000	165,000		$ 165,000	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

Facility Name & ID Number Rockford Supportive Lvg Ctr Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Rockford Supportive Lvg Ctr Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
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27									27
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Rockford Supportive Lvg Ctr Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name: Rockford Supportive Lvg Ctr **Report Period Beginning:** 1/1/2016 **Ending:** 2/31/2016

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? [X] 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	Allocated from Grand Lifestyles			/ /	6,315			5
6				/ /				6
7	TOTAL				$ 6,315			7

8. Is movable equipment rental included in building rental? [ ] YES [X] NO

9. Rental amount for movable equipment $ 2,458

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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	MB Financial		X	Mortgage		$	$ 8,645,892			$ 357,395	1
2											2
3											3
	Working Capital										
4	MB Financial		X	Line of Credit	/ /			/ /		1,966	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$	$ 8,645,892			$ 359,361	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		(3)	8
9	Interest Inc-BldgCo		X		/ /			/ /		(7)	9
10	TOTALS (lines 7, 8 and 9)					$	$ 8,645,892			$ 359,351	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: Rockford Supportive Lvg Ctr **Report Period Beginning:** 1/1/2016 **Ending:** 12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 281,275	$ 462,305	1
2	Cash-Patient Deposits	6,526	6,526	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	228,328	146,717	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	74,670	94,670	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	53,486	186,481	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 644,285	$ 896,699	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		550,000	13
14	Buildings, at Historical Cost		4,400,000	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,650,000	16
17	Accumulated Depreciation (book methods)		(735,623)	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):	12,868	4,412,868	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 12,868	$ 10,277,245	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 657,153	$ 11,173,944	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 54,005	$ 92,356	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	62,487	62,487	30
31	Accrued Taxes Payable	103,145	103,145	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	150	43,351	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 219,787	$ 301,339	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		8,645,892	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43	See Attached	22,174	22,174	43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 22,174	$ 8,668,066	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 241,961	$ 8,969,405	45
46	**TOTAL EQUITY**	$ 415,192	$ 2,204,539	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 657,153	$ 11,173,944	47

***(See instructions.)**

Facility Name: Rockford Supportive Lvg Ctr **Report Period Beginning: 1/1/2016 Ending: 12/31/2016**

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 3,717,246	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,717,246	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	3	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 3	14
	D. Other Revenue (specify):		
15		40	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 40	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 3,717,289	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	799,545	19
20	Health Care/ Personal Care	794,592	20
21	General Administration	777,332	21
	B. Capital Expense		
22	Ownership	930,628	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)**	$ 3,302,097	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 415,192	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 415,192	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 2,250,849	32
33	Private Pay - Net Inpatient Revenue	1,466,397	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 3,717,246	37