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: 1000052

Facility Name: Friedman Place

Address: 5527 North Maplewood (Number) | Chicago (City) | 60625 (Zip Code)

County: Cook

Telephone Number: (773) 989-9800 **Fax #** 773 989-4889

Federal Employer ID Number:

Date Current Owners were Certified: 10-07-05

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Rita Scaletta **Telephone Number:** (773 989-9800
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 070113 to 063014 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) Rita Scaletta
(Title) Director of Finance and Operations

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 Friedman Place Report Period Beginning: 070113 Ending: 063014

III. STATISTICAL DATA

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

	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	74	Single Unit Apartment	74	27,010	1
2	7	Double Unit Apartment	7	2,555	2
3		Other			3
4	81	TOTALS	81	29,565	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	24,160	2,536		26,205	5
6	Double Unit	2,722	730		3,383	6
7	Other					7
8	TOTALS	26,882	3,266		29,588	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 100.08%

D. Indicate the number of paid bed-hold days the SLF had during this year 491 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 69 **(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)

H. ACCOUNTING BASIS
ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [ ] YES [x] NO
Tax Year: 2013 Fiscal Year: 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.

Facility Name: Friedman Place **Report Period Beginning: 070113 Ending: 063014**

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	349,911	252,243	2,437	604,591	(7,544)	597,047	1
2	Housekeeping, Laundry and Maintenance	149,076	22,410	76,891	248,377		248,377	2
3	Heat and Other Utilities			141,988	141,988		141,988	3
4	Other (specify):scavenger, pest control, landscaping			33,861	33,861		33,861	4
5	**TOTAL General Services**	498,987	274,653	255,177	1,028,817	(7,544)	1,021,273	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	664,014	18,709	32,061	714,784		714,784	6
7	Activities and Social Services	144,530		86,339	230,869		230,869	7
8	Other (specify): Dental			7,544	7,544		7,544	8
9	**TOTAL Health Care and Programs**	808,544	18,709	125,944	953,197		953,197	9
	C. General Administration							
10	Administrative and Clerical	456,904	14,175	192,225	663,304	(103,944)	559,360	10
11	Marketing Materials, Promotions and Advertising		6,561	22,879	29,440		29,440	11
12	Employee Benefits and Payroll Taxes	647,177			647,177		647,177	12
13	Insurance-Property, Liability and Malpractice			29,901	29,901		29,901	13
14	Other (specify): Telephone			16,804	16,804		16,804	14
15	**TOTAL General Administration**	1,104,081	20,736	261,809	1,386,626	(103,944)	1,282,682	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	2,411,612	314,098	642,930	3,368,640	(111,488)	3,257,152	16
	Capital Expenses							
	D. Ownership							
17	Depreciation				236,764		236,764	17
18	Interest				128,358		128,358	18
19	Real Estate Taxes				737		737	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	**TOTAL Ownership**				365,859		365,859	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	2,411,612	314,098	642,930	3,734,499	(111,488)	3,623,011	24

Facility Name: Friedman Place Report Period Beginning 070113 Ending: 063014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 27.06	1
2	Licensed Practical Nurses	2	24.43	2
3	Certified Nurse Assistants	13	13.14	3
4	Activity Director & Assistants	2	18.77	4
5	Social Service Workers	2	31.07	5
6	Head Cook			6
7	Cook Helpers/Assistants	13	12.87	7
8	Dishwashers			8
9	Maintenance Workers	2	18.38	9
10	Housekeepers	3	11.09	10
11	Laundry			11
12	Managers	3	37.28	12
13	Other Administrative	4	17.52	13
14	Clerical			14
15	Marketing			15
16	Other Development	2	26.03	16
17	Total (lines 1 thru 16)	47	$	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				$	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

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

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: _____ 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 [X]
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: Friedman Place Report Period Beginning: 070113 Ending: 063014

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,000,000 Year land was acquired 2004

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	81		2004		$ 4,100,000	$ 149,091	28	$ 223,177	$	$ 1,397,742	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	prior years purchases				2,035,367	74,086	28	72,692	(1,394)	685,813	6
7	Lighting				5,420	164	28	194	30	164	7
8	kitchen hood				3,076	93	28	110	17	93	8
9	Boiler repairs				2,303	56	28	82	26	56	9
10	parking lot				3,785	32	28	135	103	32	10
11	Fire doors				8,586	36	28	307	271	36	11
12	Condensor fans				4,669	14	28	167	153	14	12
13	building improvements				10,371	1,267	28	370	(897)	1,267	13
14											14
15											15
16											16
17											17
18											18
19											19
	TOTAL (lines 1 thru 16)				$ 6,173,577	$ 224,839		$ 297,233	$ (1,692)	$ 2,085,217	

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	$ 181,576	$ 10,230	$		5	$ 124,387	18
19	Vehicles	36,361	1,695			5	33,818	19
20	TOTAL (lines 18 and 19)	$ 217,937	$ 11,925	$	$		$ 158,205	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

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IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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 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	AJB	X		TO PURCHASE BUILDING	03/03/05	$ 1,700,000	$ 1,700,000	03/31/35	7.0000	$ 122,893	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	AJB		x	TO COVER OPERATING EXPENSES	05/09/12	593,242	213,209	05/09/18	3.0000	5,465	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 2,293,242	$ 1,913,209			$ 128,358	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 2,293,242	$ 1,913,209			$ 128,358	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: Friedman Place **Report Period Beginning:** 070113 **Ending:** 063014

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 063014 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 354,790	$	1
2	Cash-Patient Deposits	26,496		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	274,876		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)**	$ 656,162	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,000,000		13
14	Buildings, at Historical Cost	4,100,000		14
15	Leasehold Improvements, at Historical Cost	2,073,577		15
16	Equipment, at Historical Cost	217,937		16
17	Accumulated Depreciation (book methods)	(2,243,422)		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)**	$ 5,148,092	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,804,254	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 79,412	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,213		28
29	Short-Term Notes Payable	54,767		29
30	Accrued Salaries Payable	86,754		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation	7,328		33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 254,474	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	2,233,442		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)**	$ 2,233,442	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 2,487,916	$	45
46	**TOTAL EQUITY**	$	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 2,487,916	$	47

***(See instructions.)**

Facility Name: Friedman Place **Report Period Beginning: 070113 Ending: 063014**

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 2,993,147	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,993,147	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	713,455	12
13	Interest and Other Investment Income		13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 713,455	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)**	$ 3,706,602	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	1,021,273	19
20	Health Care/ Personal Care	953,197	20
21	General Administration	1,282,682	21
	B. Capital Expense		
22	Ownership	365,859	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)**	$ 3,623,011	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 83,591	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 83,591	31