

		FOR BHF USE			

LL2

Supportive Living Facility

**2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)**

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.

<p>I. Facility ID Number: 1000116</p> <p>Facility Name: <u>Cambridge House of Swansea</u></p> <p>Address: <u>3900 Sullivan Drive</u> <u>Swansea</u> <u>62226</u> <small>Number City Zip Code</small></p> <p>County: <u>St Clair</u></p> <p>Telephone Number: (<u>618</u>) <u>234-8910</u> Fax # (<u>618</u>) <u>234-8920</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>03/11/2009</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Selena Edgington</u> Telephone Number: <u>815-935-1992 EXT 232</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input 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 checked="" 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"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust			<input type="checkbox"/> Other	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/13</u> to <u>12/31/13</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;"> Officer or Administrator of Provider </td> <td> (Signed) _____ (Type or Print Name) <u>David J. Mitchell</u> (Title) <u>CFO, BMA Management, LTD</u> </td> </tr> <tr> <td style="width:20%; vertical-align: top;"> Paid Preparer </td> <td> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____ </td> </tr> </table> <p align="right"> 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 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>David J. Mitchell</u> (Title) <u>CFO, BMA Management, LTD</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____
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Facility Name: Cambridge House of Swansea

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	239,353	173,560	1,672	414,585		414,585	1
2	Housekeeping, Laundry and Maintenance	96,715	30,578	66,245	193,538		193,538	2
3	Heat and Other Utilities			140,090	140,090	(24,866)	115,224	3
4	Other (specify):			22,316	22,316		22,316	4
5	TOTAL General Services	336,068	204,138	230,323	770,529	(24,866)	745,663	5
B. Health Care and Programs								
6	Health Care/ Personal Care	459,956	2,031		461,987		461,987	6
7	Activities and Social Services	25,112	8,385		33,497		33,497	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	485,068	10,416		495,484		495,484	9
C. General Administration								
10	Administrative and Clerical	117,234	11,771	238,731	367,736	(23,717)	344,019	10
11	Marketing Materials, Promotions and Advertising	66,526	7,902	36,220	110,648		110,648	11
12	Employee Benefits and Payroll Taxes			269,309	269,309		269,309	12
13	Insurance-Property, Liability and Malpractice			53,755	53,755		53,755	13
14	Other (specify):			20,648	20,648		20,648	14
15	TOTAL General Administration	183,760	19,673	618,663	822,096	(23,717)	798,379	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,004,896	234,227	848,986	2,088,109	(48,583)	2,039,526	16
Capital Expenses								
D. Ownership								
17	Depreciation			560,805	560,805		560,805	17
18	Interest			228,238	228,238		228,238	18
19	Real Estate Taxes			62,464	62,464		62,464	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			91,886	91,886		91,886	22
23	TOTAL Ownership			943,393	943,393		943,393	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,004,896	234,227	1,792,379	3,031,502	(48,583)	2,982,919	24

Facility Name: Cambridge House of Swansea

Report Period Beginning 01/01/13 Ending: 12/31/13

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 26.97	1
2	Licensed Practical Nurses	1	21.39	2
3	Certified Nurse Assistants	17	10.31	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	12.03	5
6	Head Cook	5	11.86	6
7	Cook Helpers/Assistants	7	8.77	7
8	Dishwashers			8
9	Maintenance Workers	1	17.31	9
10	Housekeepers	3	8.73	10
11	Laundry			11
12	Managers	1	34.91	12
13	Other Administrative	2	12.43	13
14	Clerical			14
15	Marketing	1	17.72	15
16	Other			16
17	Total (lines 1 thru 16)	39	\$	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

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
Cambridge House of O'Fallon		O'Fallon	
Cambridge House of Maryville		Maryville	

OTHER RELATED BUSINESS ENTITIES

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

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. (B) Management fees paid to unrelated parties

	NAME and FUNCTION	Amount of Fee	
1	BMA MANAGEMENT, LTD	\$ 124,400	1
2			2
Total		\$ 124,400	3

Facility Name: Cambridge House of Swansea

Report Period Beginning:

01/01/13

Ending:

12/31/13

VIII. OWNERSHIP COSTS

A. Purchase price of land 425,000 Year land was acquired 2008

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	103			2009	\$ 7,843,645	\$ 285,222	28	\$ 285,223	\$ 1	\$ 1,366,696	1
2											2
3											3
4											4
5											5
Improvement Type											
6	LAND IMPROVEMENTS				236,759	16,407	15	15,784	(623)	84,678	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)				\$ 8,080,404	\$ 301,629		\$ 301,007	\$ (622)	\$ 1,451,374	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	\$ 860,033	\$ 103,143	\$ 172007	68,864	5	\$ 785,335	18
19	Vehicles	53,624	4,734	10724.8	5,991	5	53,624	19
20	TOTAL (lines 18 and 19)	\$ 913,657	\$ 107,877	\$ 182,731	74,854		\$ 838,959	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: Cambridge House of Swansea

Report Period Beginning: 01/01/13

Ending: 12/31/13

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	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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		A. Directly Facility Related										
		Long-Term										
1		GERSHMAN MORTGAGE		X	FIRST MORTGAGE	10/11/12	\$ 9,423,200	\$ 9,236,368	11/11/47	0.0245	\$ 228,238	1
2						/ /			/ /			2
3						/ /			/ /			3
		Working Capital										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		TOTAL Facility Related					\$ 9,423,200	\$ 9,236,368			\$ 228,238	7
		B. Non-Facility Related										
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 9,423,200	\$ 9,236,368			\$ 228,238	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: Cambridge House of Swansea

Report Period Beginning: 01/01/13

Ending:

12/31/13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,368,913	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	572,756 (10,419)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,157		6
7	Other Prepaid Expenses	63,064		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,006,471	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	425,000		13
14	Buildings, at Historical Cost	7,843,645		14
15	Leasehold Improvements, at Historical Cost	236,759		15
16	Equipment, at Historical Cost	913,627		16
17	Accumulated Depreciation (book methods)	(2,290,333)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	180,600		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(6,020)		20
21	Restricted Funds	175,819		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,479,097	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,485,568	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 29,177	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	56,183		30
31	Accrued Taxes Payable	67,557		31
32	Accrued Interest Payable	18,858		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	268,743		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 440,518	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	9,236,368		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)	\$ 9,236,368	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,676,886	\$	45
46	TOTAL EQUITY	\$ (191,318)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,485,568	\$	47

*(See instructions.)

Facility Name: Cambridge House of Swansea

Report Period Beginning: 01/01/13

Ending:

12/31/13

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,461,346	1
2	Discounts and Allowances	(14,106)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,447,240	3
B. Other Operating Revenue			
4	Special Services	136,544	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	14,206	8
9	Non-Resident Meals	13,560	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 164,309	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	23,381	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 23,381	14
D. Other Revenue (specify):			
15	Employee Reimbursement	2,057	15
16	Misc office Supplies/Ins Adjustment	3,611	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 5,667	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,640,598	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	770,529	19
20	Health Care/ Personal Care	495,484	20
21	General Administration	822,096	21
B. Capital Expense			
22	Ownership	943,393	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)	\$ 3,031,502	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 609,096	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 609,096	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	6,021
Rubbish Removal	7,322
Vehicle Expense	7,026
Transportation Service	
Water Softener	1,947
Misc Operating	
Total	22,316

C. General Administration - Other

Consulting	85
Legal	553
Accounting	1,805
Audit	13,890
Contract labor-Serv Prov	1,200
Bad Debt	3,115
Contract labor	
Total	20,648

D. Ownership

Letter of Credit	
Mortgage Insurance Premium	86,726
Mortgage Service Fee	
Partnership Management Fee	
Asset Management Fee	
Incentive Manangement Fee	
Tax Credit Fee & Incentive Fee	

Amortization Expense	5,160
Remarketing and Trustee Fee	
Property Damage Loss	
Gain on Sale	
Total	91,886

Reclassifications and Adjustments

Heat & Other Utilities (24,866) Cable

Administrative and Clerical (23,717) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	238,476
Accrued Asset Mgmt Fee	
Accrued Partnership Fee	
Accrued Incentive Mgmt Fee	
Unclaimed Property	3
Unearned Revenue	30,264
Accrued MIP	
Reservation Deposit	

Total Other Current Liabilities 268,743