

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000090

Facility Name: Heritage Woods of Yorkville

Address: 242 Green Briar Road Yorkville 60560

NumberCityZip Code

County: Kendall

Telephone Number: (630) 882-6502 Fax # (630) 882-6504

Federal Employer ID Number: _____

Date Current Owners were Certified: 12/07/2007

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.
 ☐ Trust

IRS Exemption Code _____

☐ PROPRIETARY

☐ Individual
 ☐ Partnership
 ☐ Corporation
 ☒ Limited Liability Co.
 ☐ Trust
 ☐ Other

☐ GOVERNMENTAL

☐ State
 ☐ County
 ☐ Other

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

Name: Grenshinka Osborne

Telephone Number: 815-935-1992 EXT 257

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 01/01/12 to 12/31/12 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) David J. Mitchell

(Title) CFO, BMA Management, LTD.

Paid Preparer

(Signed) _____

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Heritage Woods of Yorkville

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

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>87</u>	Single Unit Apartment	<u>87</u>	<u>31,842</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>87</u>	TOTALS	<u>87</u>	<u>31,842</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>21,903</u>	<u>9,387</u>		<u>31,290</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>21,903</u>	<u>9,387</u>		<u>31,290</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 98.27%

D. Indicate the number of paid bed-hold days the SLF had during this year
420 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 232 (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: 2012 Fiscal Year: 2012

* 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

Page 3

Facility Name: Heritage Woods of Yorkville

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	239,055	162,665	1,951	403,671		403,671	1
2	Housekeeping, Laundry and Maintenance	80,332	21,806	36,254	138,392		138,392	2
3	Heat and Other Utilities			159,664	159,664	(20,371)	139,293	3
4	Other (specify):			13,935	13,935		13,935	4
5	TOTAL General Services	319,387	184,471	211,804	715,662	(20,371)	695,291	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	407,486	2,490		409,976		409,976	6
7	Activities and Social Services	31,271	7,176		38,447		38,447	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	438,757	9,666		448,423		448,423	9
	C. General Administration							
10	Administrative and Clerical	112,427	11,216	242,959	366,602	(18,657)	347,945	10
11	Marketing Materials, Promotions and Advertising	63,841	4,276	27,690	95,807		95,807	11
12	Employee Benefits and Payroll Taxes			211,303	211,303		211,303	12
13	Insurance-Property, Liability and Malpractice			43,034	43,034		43,034	13
14	Other (specify):			22,048	22,048		22,048	14
15	TOTAL General Administration	176,268	15,492	547,034	738,794	(18,657)	720,137	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	934,412	209,629	758,838	1,902,879	(39,028)	1,863,851	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			384,395	384,395		384,395	17
18	Interest			464,973	464,973		464,973	18
19	Real Estate Taxes			99,433	99,433		99,433	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			62,336	62,336		62,336	22
23	TOTAL Ownership			1,011,137	1,011,137		1,011,137	23
24	GRAND TOTAL (Sum of lines 16 and 23)	934,412	209,629	1,769,975	2,914,016	(39,028)	2,874,988	24

Facility Name: Heritage Woods of Yorkville

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

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 27.38	1
2	Licensed Practical Nurses	1	21.04	2
3	Certified Nurse Assistants	14	10.65	3
4	Activity Director & Assistants	1	14.85	4
5	Social Service Workers			5
6	Head Cook	1	20.73	6
7	Cook Helpers/Assistants	9	9.95	7
8	Dishwashers			8
9	Maintenance Workers	1	19.38	9
10	Housekeepers	2	8.50	10
11	Laundry			11
12	Managers	1	34.84	12
13	Other Administrative	1	9.23	13
14	Clerical	1	18.78	14
15	Marketing	1	29.36	15
16	Other			16
17	Total (lines 1 thru 16)	34	\$	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

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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	BMA MANAGEMENT, LTD	\$ 160,467	1
2			2
Total		\$ 160,467	3

Facility Name: Heritage Woods of Yorkville

Report Period Beginning: 01/01/12

Ending: 12/31/12

VIII. OWNERSHIP COSTS

A. Purchase price of land 374,340 Year land was acquired 2005

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	87			2007	\$ 6,574,165	\$ 168,568	28	\$ 234,792	\$ 66,224	\$ 856,889	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				978,860	64,836	15	65,257	421	328,512	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)				\$ 7,553,026	\$ 233,404		\$ 300,049	\$ 66,645	\$ 1,185,401	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	\$ 794,091	\$ 140,674	\$ 158,818	18,144	5	\$ 760,880	18
19	Vehicles	56,274	10,316	11,255	938	5	56,274	19
20	TOTAL (lines 18 and 19)	\$ 850,365	\$ 150,991	\$ 170,073	19,083		\$ 817,155	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: Heritage Woods of Yorkville

Report Period Beginning: 01/01/12

Ending: 12/31/12

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☒ NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	Soy Capital Bank		X	First Mortgage	5/19/08	\$ 7,789,161	\$	9/19/12	0.0575	\$ 202,464	1
2	Steve R. Horve	X		Third Mortgage	12/1/07	1,000,015		3/1/33	0.0800	10,939	2
3	Lancaster Pollard		X	First Mortgage	2/22/12	8,696,000	8,586,622	3/1/47	0.0340	251,570	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 17,485,176	\$ 8,586,622			\$ 464,973	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 17,485,176	\$ 8,586,622			\$ 464,973	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: Heritage Woods of Yorkville

Report Period Beginning: 01/01/12

Ending:

12/31/12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 699,923	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 11,234)	635,610		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	31,662		6
7	Other Prepaid Expenses	8,910		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>PREPAID MIP</u>	50,727		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,426,832	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,353,200		13
14	Buildings, at Historical Cost	6,574,165		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	850,365		16
17	Accumulated Depreciation (book methods)	(2,002,556)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	180,174		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(4,290)		20
21	Restricted Funds	219,995		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,171,053	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,597,885	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 61,633	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	55,071		30
31	Accrued Taxes Payable	94,414		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>SEE PAGE 7 ATTACHMENT</u>	50,416		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 261,535	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	8,586,622		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)	\$ 8,586,622	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,848,157	\$	45
46	TOTAL EQUITY	\$ (250,272)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,597,885	\$	47

*(See instructions.)

Facility Name: Heritage Woods of Yorkville

Report Period Beginning: 01/01/12

Ending:

12/31/12

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	\$ 3,093,851	1
2	Discounts and Allowances	10,958	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,104,808	3
	B. Other Operating Revenue		
4	Special Services	112,563	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	25,344	8
9	Non-Resident Meals	4,143	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 142,050	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	16,308	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 16,308	14
	D. Other Revenue (specify):		
15	Legal Refund	6,430	15
16	Late Fees & Call Pendant Income	1,005	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 7,434	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,270,601	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	715,662	19
20	Health Care/ Personal Care	448,423	20
21	General Administration	738,794	21
	B. Capital Expense		
22	Ownership	1,011,137	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)	\$ 2,914,016	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 356,585	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 356,585	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	1,440
Rubbish Removal	6,041
Vehicle Expense	1,344
Transportation Service	40
Water Softener	5,070
Misc Operating	
Total	13,935

C. General Administration - Other

Consulting	858
Legal	529
Accounting	270
Audit	11,660
Contract labor-Serv Prov	
Bad Debt	7,531
Contract labor	1,200
Total	22,048

D. Ownership

Financing Fees	(603)
Mortgage Insurance Premium	44,790
Mortgage Service Fee	
Partnership Management Fee	
Asset Management Fee	
Incentive Manangement Fee	
Tax Credit Fee & Incentive Fee	

Amortization Expense	18,149
Remarketing and Trustee Fee	
Property Damage Loss	
Gain on Sale	
 Total	 62,336

Reclassifications and Adjustments

Heat & Other Utilities (20,371) Cable

Administrative and Clerical (18,657) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	11,857
Accrued Asset Mgmt Fee	
Accrued Partnership Fee	
Accrued Incentive Mgmt Fee	
Unclaimed Property	78
Unearned Revenue	9,246
Accrued MIP	19,234
Reservation Deposit	10,000
Total Other Current Liabilities	50,416