

		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.

I. Facility ID Number: 1000053

Facility Name: Hickory Estates of Pana

Address: 101 North Hickory Pana 62557

Number City Zip Code

County: Christian

Telephone Number: (217) 562-2022 Fax # 217 562-2027

Federal Employer ID Number:

Date Current Owners were Certified: 12-12-05

Type of Ownership:

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

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

Name: Jeffrey Copley Telephone Number: (217) 562-3121

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 1-1-13 to 12-31-13 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) Jeffrey W Copley

(Title) Secretary/Treasurer

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 **Hickory Estates of Pana**

Report Period Beginning: 1-1-13 **Ending:** 12-31-13

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units

12-12-05

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	39	Single Unit Apartment	39	365	1		
2	7	Double Unit Apartment	7	365	2		
3		Other			3		
4	46	TOTALS	46	730	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	4,533	9,099		13,632	5
6	Double Unit		1,963		1,963	6
7	Other					7
8	TOTALS	4,533	11,062		15,595	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 2136.30%

D. Indicate the number of paid bed-hold days the SLF had during this year

Also, indicate the number of unpaid bed-hold days the SLF

had ((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

X

NO

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G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

NONE

H. ACCOUNTING BASIS

		MODIFIED	
ACCRUAL	X	CASH*	
		CASH*	

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

Tax Year: 2013 **Fiscal Year:** 2013

* 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 t

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

make all of the required payments of interest and principle?

If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Hickory Estates of Pana

Report Period Beginning:

1-1-13

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	114,095	103,187	1,672	218,954		218,954	1
2	Housekeeping, Laundry and Maintenance	13,987	7,493	9,484	30,964		30,964	2
3	Heat and Other Utilities			52,183	52,183	(6,398)	45,785	3
4	Other (specify):			13,717	13,717		13,717	4
5	TOTAL General Services	128,082	110,680	77,056	315,818	(6,398)	309,420	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	161,958	1,167	10,570	173,695		173,695	6
7	Activities and Social Services		3,678		3,678		3,678	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	161,958	4,845	10,570	177,373		177,373	9
	C. General Administration							
10	Administrative and Clerical	63,723	4,059	27,022	94,804		94,804	10
11	Marketing Materials, Promotions and Advertising			5,728	5,728		5,728	11
12	Employee Benefits and Payroll Taxes	43,618			43,618		43,618	12
13	Insurance-Property, Liability and Malpractice			16,968	16,968		16,968	13
14	Other (specify):			11,465	11,465		11,465	14
15	TOTAL General Administration	107,341	4,059	61,183	172,583		172,583	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	397,381	119,584	148,809	665,774	(6,398)	659,376	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			5,987	5,987		5,987	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			300,000	300,000		300,000	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			305,987	305,987		305,987	23
24	GRAND TOTAL (Sum of lines 16 and 23)	397,381	119,584	454,796	971,761	(6,398)	965,363	24

3.5	Cable TV adjusted for residents	6398.00
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TOTAL		6398.00
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4.3	Auto Expense	3888.00
	Fire Alarm	1767.00
	Mowing	6716.00
	Pest Control	1346.00

TOTAL		13717.00
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14.3	Dues	3163.00
	Employee Recognition	1450.00
	Mileage	323.00
	Legal/Professional Fees	4772.00
	Licensing Fees	374.00
	Shipping	263.00
	Training	1120.00

TOTAL		11465.00
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Facility Name: Hickory Estates of Pana

Report Period Beginning 1-1-13 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
2	Licensed Practical Nurses	1	18.00	2
3	Certified Nurse Assistants	14	10.25	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	15.00	6
7	Cook Helpers/Assistants	15	9.50	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1	9.00	10
11	Laundry			11
12	Managers	2	20.00	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	1	10.00	16
17	Total (lines 1 thru 16)	35	\$	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
The Parkway		Pana		N/C	
C.C.I.C.S.		Pana		501c3	

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	C.C.I.C.S.	\$	27,022	1
2				2
Total		\$	27,022	3

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	46		2005	2004	\$ 3,345,189	\$ 121,611	28	\$ 121,611	\$	\$ 1,033,703	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building and Site Improvement			2005	37,391	2,492	15	2,492		21,188	6
7	Building and Site Improvement			2006	5,891	392	15	392		2,941	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)				\$ 3,388,471	\$ 124,495		\$ 124,495	\$	\$ 1,057,832	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	\$	\$	\$	\$		\$	18
19	Vehicles	5,987	1,197	1,197		5	5,987	19
20	TOTAL (lines 18 and 19)	\$ 5,987	\$ 1,197	\$ 1,197	\$		\$ 5,987	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: Hickory Estates of Pana

Report Period Beginning: 1-1-13

Ending: 12-31-13

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*		8. Is movable equipment rental included in building rental? ☐ YES ☐ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	
									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 NO		3 Purpose of Loan	4 Date of Note	6 Amount of Note Original Balance		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1					/ /	\$	\$	/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$	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

Page 7

Facility Name: Hickory Estates of Pana

Report Period Beginning: 1-1-13

Ending:

12-31-13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-13

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 79,717	\$	1
2	Cash-Patient Deposits	39,313		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	129,048		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)	\$ 248,078	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	5,986		15
16	Equipment, at Historical Cost	(8,034)		16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	37,679		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Building Improvement	5,890		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 41,521	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 289,599	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,603	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	40,500		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	833		34
	Other Current Liabilities(specify):			
35	SEE ATTACHED	11,334		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 59,270	\$	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)	\$ 59,270	\$	45
46	TOTAL EQUITY	\$ 230,329	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 289,599	\$	47

*(See instructions.)

Estates of Pana

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eduction AFLAC	288.00
Payroll	8732.00
Absences	2314.00
	11334.00

Facility Name: The Parkway

Report Period Beginning: 1-1-13

Ending:

12-31-13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-13

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 113,236	\$	1
2	Cash-Patient Deposits	16,419		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)	6,997		8
9	Other(specify): HUD	11,406		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 148,058	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			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)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 148,058	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,623	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			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	SEE ATTACHED	101,421		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 103,044	\$	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)	\$ 103,044	\$	45
46	TOTAL EQUITY	\$ 45,014	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 148,058	\$	47

*(See instructions.)

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Security Deposits	16768.00
Utilities	2531.00
	63348.00
urrent Year	14599.00
repaid Rent	4175.00
	101421.00

Facility Name: C.C.I.C.S.

Report Period Beginning: 1-1-13

Ending:

12-31-13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-13

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 141,068	\$	1
2	Cash-Patient Deposits	14,177		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)	32,592		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 187,837	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,020,730		13
14	Buildings, at Historical Cost	11,338,267		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	85,371		16
17	Accumulated Depreciation (book methods)	(3,909,449)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	19,700		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Building and Site Improvement	432,119		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,986,738	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,174,575	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 10,206	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	3,418		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	SEE ATTACHED	235,916		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 249,540	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,770,888		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)	\$ 6,770,888	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,020,428	\$	45
46	TOTAL EQUITY	\$ 2,154,147	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,174,575	\$	47

*(See instructions.)

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Security Deposits	
The Centennial	3227.00
Tacusah Terrace	3468.00
CW Thomas	2280.00
C Everett Kuntzman	1953.00
Utilities	3547.00
Payroll	10372.00
Absences	136465.00
	39890.00
urrent Year	11214.00
s	23500.00
	235916.00

Facility Name: Hickory Estates of Pana

Report Period Beginning: 1-1-13

Ending:

12-31-13

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	\$ 1,342,490	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,342,490	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	2,183	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,183	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,391	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 5,391	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)	\$ 1,350,064	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	309,420	19
20	Health Care/ Personal Care	177,373	20
21	General Administration	172,583	21
	B. Capital Expense		
22	Ownership	305,987	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)	\$ 965,363	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 384,701	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 384,701	31