

		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: 1000112

Facility Name: Timberlake Senior Living

Address: 2521 Empowerment Dr Springfield 62703

Number City Zip Code

County: Sangamon

Telephone Number: 217-321-2100 Fax # 217-321-2130

Federal Employer ID Number: _____

Date Current Owners were Certified: 3/13/2009

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.		
		☒	Other		<u>Limited Partnership</u>

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

Name: Steve Lavenda Telephone Number: (847) 236 - 1111

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 1/1/2013 to 12/31/2013 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) _____	(Date) _____
	(Print Name and Title) <u>Steven N. Lavenda, C.P.A.</u>	
	(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	
	(Telephone) <u>(847) 236-1111</u> Fax <u>(847) 236-1155</u>	

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

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	60	Single Unit Apartment	60	21,900	1
2		Double Unit Apartment			2
3		Other			3
4	60	TOTALS	60	21,900	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	17,973	1,778		19,751	5
6	Double Unit					6
7	Other					7
8	TOTALS	17,973	1,778		19,751	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.19%

D. Indicate the number of paid bed-hold days the SLF had during this year 202 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 19 (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)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? Yes If yes, did the facility make all of the required payments of interest and principle? Yes
If no, explain. N/A

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. N/A

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. N/A

Facility Name: Timberlake Senior Living

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	35,043	110,924	123,603	269,570	(1,214)	268,356	1
2	Housekeeping, Laundry and Maintenance	61,940	13,064	38,858	113,862	3,744	117,606	2
3	Heat and Other Utilities			99,922	99,922	(2,688)	97,234	3
4	Other (specify):							4
5	TOTAL General Services	96,983	123,988	262,383	483,354	(158)	483,196	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	302,094	453	2,175	304,722	3,485	308,207	6
7	Activities and Social Services	14,301	1,161	137	15,599	3,294	18,893	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	316,395	1,614	2,312	320,321	6,779	327,100	9
	C. General Administration							
10	Administrative and Clerical	132,855	10,300	237,329	380,484	(92,587)	287,897	10
11	Marketing Materials, Promotions and Advertising	41,530	1,688	9,489	52,707	11,754	64,461	11
12	Employee Benefits and Payroll Taxes			94,159	94,159		94,159	12
13	Insurance-Property, Liability and Malpractice			24,528	24,528	306	24,834	13
14	Other (specify):					9,152	9,152	14
15	TOTAL General Administration	174,385	11,988	365,505	551,878	(71,375)	480,503	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	587,763	137,590	630,200	1,355,553	(64,754)	1,290,799	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			391,040	391,040	(116,492)	274,548	17
18	Interest			310,161	310,161		310,161	18
19	Real Estate Taxes			9,794	9,794		9,794	19
20	Rent -- Facility and Grounds					5,675	5,675	20
21	Rent -- Equipment			1,208	1,208	63	1,271	21
22	Other (specify):Amortization			7,611	7,611		7,611	22
23	TOTAL Ownership			719,814	719,814	(110,754)	609,060	23
24	GRAND TOTAL (Sum of lines 16 and 23)	587,763	137,590	1,350,014	2,075,367	(175,508)	1,899,859	24

Timberlake Senior Living

Report Period Beginning: 1/1/2013
Ending: 12/31/2013

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non-Straight Line Depreciation	\$ (116,492)	17	1
2	Guest Meals	(407)	01	2
3	Employee Meals	(689)	01	3
4	Telephone Service	(4,538)	10	4
5				5
6	Misc Concession	(239)	10	6
7	NSF Fees	(30)	10	7
8	Termination Fees	(400)	10	8
9	Vending Income	(123)	01	9
10	Other Income	(1,002)	10	10
11	Meals and Entertainment	(621)	10	11
12	Bank Service Charges	(3,751)	10	12
13	Late Fees/ Service Charges	(379)	10	13
14	Resident Gifts	(156)	10	14
15	Resident Reimbursables	(27)	10	15
16	Bad Debt- Tenant	(41,830)	10	16
17	Bad Debt- Medicaid	(12,100)	10	17
18				18
19	Cable Tv	(2,780)	03	19
20	Asset Mangement Fee	(3,456)	10	20
21				21
22	PATHWAY MANAGEMENT LLC:			22
23	Dietary	5	01	23
24	Maintenance	2,399	02	24
25	Utilities	92	03	25
26	Health Care/ Personal Care	2,339	06	26
27	Comumunity Life	637	07	27
28	Administrative	35,233	10	28

29	Marketing	5,639	11	29
30	Insurance	1	13	30
31	Employee Benefits	4,529	14	31
32	Rent- Building	5,302	20	32
33	Rent- Equipment	23	21	33
34	PATHWAY SENIOR LIVING LLC:			34
35	Maintenance	1,345	02	35
36	Health Care/ Personal Care	1,146	06	36
37	Comumunity Life	2,657	07	37
38	Administrative	35,938	10	38
39	Marketing	6,115	11	39
40	Insurance	305	13	40
41	Employee Benefits	4,623	14	41
42	Rent - Building	373	20	42
43	Rent - Equipment	40	21	43
44	Mangement Fees	(95,230)	10	44
45				45
46				46
47				47
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100			100

101	Total	(175,508)	101
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Facility Name: Timberlake Senior Living

Report Period Beginning 1/1/2013 Ending: 12/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.07	\$ 22.03	1
2	Licensed Practical Nurses	1.70	15.01	2
3	Certified Nurse Assistants	8.89	10.81	3
4	Activity Director & Assistants	0.75	9.21	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1.07	15.72	7
8	Dishwashers			8
9	Maintenance Workers	0.95	17.31	9
10	Housekeepers	1.50	8.85	10
11	Laundry			11
12	Managers			12
13	Other Administrative	3.17	20.13	13
14	Clerical			14
15	Marketing	1.09	18.27	15
16	Other			16
17	Total (lines 1 thru 16)	20.20	\$ 13.99	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
See Attached	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Attached		

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: 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 ☐ 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	Jerry Finis	25%	0.85	\$ 836	1
2					2
3					3
4					4
5					5
Total				\$ 836	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Timberlake Senior Living

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 75,000 Year land was acquired 2007

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	60		2009	2009	\$ 7,810,693	\$ 391,040	35	\$ 223,163	\$ (167,877)	\$ 1,115,815	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				121,273			6,065	6,065	27,782	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)				\$ 7,931,966	\$ 391,040		\$ 229,227	\$ (161,813)	\$ 1,143,597	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	\$ 430,158	\$	\$ 43,016	43,016	10	\$ 214,408	18
19	Vehicles	11,523		2,305	2,305	5	11,523	19
20	TOTAL (lines 18 and 19)	\$ 441,681	\$	\$ 45,321	45,321		\$ 225,931	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

STATE OF ILLINOIS

Facility Name & ID Number Timberlake Senior Living Report Period Beginning: 1/1/2013 Ending:

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	Ac De
1								
2	Landscaping, Engineering & Soil Survey	2009	82,491		20	4,125	4,125	
3	Attorney Construction Fees	2010	19,411		20	971	971	
4	Grading, Seeding, Drain Tile	2010	7,350		20	368	368	
5	Concrete Improvements	2011	12,021		20	601	601	
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32								
33	Total Book Depreciation							
34	TOTAL (lines 1 thru 33)		\$ 121,273	\$		\$ 6,065	\$ 6,065	\$

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

9	
Accumulated depreciation	
	1
20,624	2
3,884	3
1,471	4
1,803	5
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27,782	34

STATE OF ILLINOIS

Facility Name & ID Number Timberlake Senior Living Report Period Beginning: 1/1/2013 Ending: _____

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	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

9 Accumulated depreciation	
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STATE OF ILLINOIS

Facility Name & ID Number Timberlake Senior Living Report Period Beginning: 1/1/2013 Ending: _____

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	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

9 Accumulated depreciation	
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Facility Name: Timberlake Senior Living

Report Period Beginning: 1/1/2013

Ending: 2/31/2013

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	
		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	Allocated from Pathway MGMT			/ /	5,302			5
6	Allocated from Pathway Senior			/ /	373			6
7	TOTAL				\$ 5,675			7

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

9. Rental amount for movable equipment \$ 1,271

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	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	Liberty Bank		X	1st Mortgage	3/1/12	\$ 3,400,000	\$ 3,229,215	3/1/46	3.9300	\$ 284,512	1
2	IHDA		X	2nd Mortgage	5/1/08	835,000	835,000	10/1/14	1.0000	8,350	2
3	Liberty Bank		X	3rd Mortgage	10/1/13	250,000	181,963	10/1/14	1.0000	5,986	3
	Working Capital										
4	AV PF LLC		X	GP Loan	/ /	75000	/ /			11,313	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 4,485,000	\$ 4,321,178			\$ 310,161	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 4,485,000	\$ 4,321,178			\$ 310,161	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: Timberlake Senior Living

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 94,296	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	219,560		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	22,031		6
7	Other Prepaid Expenses	47,460		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	45,305		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 428,652	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	75,000		13
14	Buildings, at Historical Cost	7,810,693		14
15	Leasehold Improvements, at Historical Cost	103,694		15
16	Equipment, at Historical Cost	500,509		16
17	Accumulated Depreciation (book methods)	(1,861,258)		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):	105,104		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,733,742	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,162,394	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 103,326	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	50,053		30
31	Accrued Taxes Payable	10,182		31
32	Accrued Interest Payable	34,634		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36		807,938		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,006,133	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	256,963		38
39	Mortgage Payable	4,064,215		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)	\$ 4,321,178	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,327,311	\$	45
46	TOTAL EQUITY	\$ 1,835,083	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,162,394	\$	47

*(See instructions.)

Facility Name: Timberlake Senior Living

Report Period Beginning: 1/1/2013

Ending:

12/31/2013

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	\$ 1,889,803	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,889,803	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	1,096	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,096	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	See Attached	12,929	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 12,929	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,903,828	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	483,354	19
20	Health Care/ Personal Care	320,321	20
21	General Administration	551,878	21
	B. Capital Expense		
22	Ownership	719,814	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)	\$ 2,075,367	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (171,539)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (171,539)	31

