

		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: 100X029

Facility Name: HERITAGE WOODS OF BATAVIA II

Address: 1079 EAST WILSON ST BATAVIA 60510

County: KANE

Telephone Number: ( 630 ) 406-9440 Fax # 630 406-9451

Federal Employer ID Number:

Date Current Owners were Certified: 02/27/2008

Type of Ownership:

<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	

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2014 to 12/31/2014 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)	David J. Mitchell	
	(Title)	CFO, BMA Management, LTD	
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		

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

Name: FAITH STEWART Telephone Number: 815-935-1992 EXT. 257

Email Address:

Facility Name HERITAGE WOODS OF BATAVIA II

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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>52</u>	Single Unit Apartment	<u>52</u>	<u>18,980</u>	1
2	<u>3</u>	Double Unit Apartment	<u>3</u>	<u>1,095</u>	2
3		Other			3
4	<u>55</u>	TOTALS	<u>55</u>	<u>20,075</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>14,690</u>	<u>5,332</u>		<u>20,022</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>14,690</u>	<u>5,332</u>		<u>20,022</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.74%

D. Indicate the number of paid bed-hold days the SLF had during this year 138 Also, indicate the number of unpaid bed-hold days the SLF had during this year.            (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: 2014 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? YES If yes, did the facility make all of the required payments of interest and principle? YES  
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: HERITAGE WOODS OF BATAVIA II

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	89,402	103,899	829	194,130		194,130	1
2	Housekeeping, Laundry and Maintenance	40,911	11,570	19,825	72,306		72,306	2
3	Heat and Other Utilities			102,738	102,738	(14,726)	88,012	3
4	Other (specify):			21,302	21,302		21,302	4
5	<b>TOTAL General Services</b>	130,313	115,469	144,694	390,476	(14,726)	375,750	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	278,311	2,002		280,313		280,313	6
7	Activities and Social Services	17,867	2,702		20,569		20,569	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	296,178	4,704		300,882		300,882	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	33,730	8,358	183,785	225,873	(21,384)	204,489	10
11	Marketing Materials, Promotions and Advertising	2,584	2,348	21,435	26,367		26,367	11
12	Employee Benefits and Payroll Taxes			126,995	126,995		126,995	12
13	Insurance-Property, Liability and Malpractice			24,166	24,166		24,166	13
14	Other (specify):			88,291	88,291		88,291	14
15	<b>TOTAL General Administration</b>	36,314	10,706	444,672	491,692	(21,384)	470,308	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	462,805	130,879	589,366	1,183,050	(36,109)	1,146,941	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			292,631	292,631		292,631	17
18	Interest			387,055	387,055		387,055	18
19	Real Estate Taxes			66,337	66,337		66,337	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			657,858	657,858		657,858	22
23	<b>TOTAL Ownership</b>			1,403,881	1,403,881		1,403,881	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	462,805	130,879	1,993,247	2,586,931	(36,109)	2,550,822	24

Facility Name: HERITAGE WOODS OF BATAVIA II

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 1	1
2	Licensed Practical Nurses	1	30.35	2
3	Certified Nurse Assistants	8	12.13	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3	10.23	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	1	9.66	10
11	Laundry			11
12	Managers	2	25.09	12
13	Other Administrative	1	17.52	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	16	\$	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
HERITAGE WOODS OF BATAVIA		BATAVIA	

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	\$	114,522	1
2				2
Total		\$	114,522	3

Facility Name: HERITAGE WOODS OF BATAVIA II

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 570,483 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	55			2008	\$ 6,953,281	\$ 252,847	28	\$ 252,847	\$ (0)	\$ 1,717,250	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				236,738	14,749	15	15,783	1,034	118,701	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)				\$ 7,190,019	\$ 267,596		\$ #DIV/0!	\$ #DIV/0!	\$ 1,835,951	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	\$ 467,887	\$ 25,035	\$ 93577.4	68,542	5	\$ 399,541	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 467,887	\$ 25,035	\$ 93,577	68,542		\$ 399,541	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 BATAVIA II

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	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	IHDA		X	FIRST MORTGAGE	12/01/06	\$ 7,000,000	\$ 6,638,680	05/01/48	.0580	\$ 387,054.98	1
2					/ /	\$	\$	/ /		\$	2
3					/ /	\$	\$	/ /		\$	3
	Working Capital										
4					/ /	\$	\$	/ /		\$	4
5					/ /	\$	\$	/ /		\$	5
6					/ /	\$	\$	/ /		\$	6
7	TOTAL Facility Related					\$ 7,000,000	\$ 6,638,680			\$ 387,055	7
	B. Non-Facility Related										
8					/ /	\$	\$	/ /		\$	8
9					/ /	\$	\$	/ /		\$	9
10	TOTALS (lines 7, 8 and 9)					\$ 7,000,000	\$ 6,638,680			\$ 387,055	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 BATAVIA II**Report Period Beginning: **01/01/2014**Ending: **12/31/2014****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2014**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 619,636	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	476,161 (66,306)		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	7,532		6
7	Other Prepaid Expenses	250		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,037,274	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	570,483		13
14	Buildings, at Historical Cost	6,953,281		14
15	Leasehold Improvements, at Historical Cost	236,738		15
16	Equipment, at Historical Cost	467,887		16
17	Accumulated Depreciation (book methods)	(2,235,492)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	288,349		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(56,731)		20
21	Restricted Funds	2,212,562		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 8,437,077	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,474,351	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 10,731	\$	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	65,834		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Attachment	1,613,506		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,690,071	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,638,680		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 6,638,680	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 8,328,751	\$	45
46	<b>TOTAL EQUITY</b>	\$ 1,145,600	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 9,474,351	\$	47

\*(See instructions.)

Facility Name: HERITAGE WOODS OF BATAVIA II

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,254,583	1
2	Discounts and Allowances	(3,408)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 2,251,175	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	92,396	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	12,094	8
9	Non-Resident Meals	106	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 104,596	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	6,654	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 6,654	14
	<b>D. Other Revenue (specify):</b>		
15			15
16	Insurance Adjustments	6,849	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 6,849	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,369,274	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	390,476	19
20	Health Care/ Personal Care	300,882	20
21	General Administration	491,692	21
	<b>B. Capital Expense</b>		
22	Ownership	1,403,881	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 2,586,931	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (217,657)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (217,657)	31



Expenses PG 3 Other

General Services Detail		Amt
5200-5124-0-0	Exterminating	640
5200-5127-0-0	Rubbish Removal	6,945
5300-5140-0-0	Security & Monitoring	5,926
5200-5130-0-0	Vehicle Expense	2,984
5200-5131-0-0	Transportation Service	-
5200-5132-0-0	Water Softener	4,807
5200-5133-0-0	Window Washing	-
5200-5137-0-0	Miscellaneous Oper Expense	-
		21,302

General Administration Detail		Amt
5160-5060-0-0	Consulting	1,809
5160-5063-0-0	Legal	2,405
5160-5064-0-0	Accounting	102
5160-5066-0-0	Audit	12,597
5160-5067-0-0	Contract Labor-Serv Prov	-
5160-5068-0-0	Contract Labor	2,394
5180-9999-0-0	Total Bad Debt	68,984
		88,291



	Ownership Other detail	Amt
9100-9101-0-0	Interest & Dividend Income	-
9100-9102-0-0	Assessment Income	-
9100-9103-0-0	Assessment Expense	-
9200-9202-0-0	Financing Fees	-
9200-9204-0-0	Mortgage Service Fee	-
9200-9205-0-0	Mortgage Insurance Prem	(15,079)
9200-9206-0-0	Participation Fee	-
9200-9207-0-0	Letter of Credit Fee	-
9200-9208-0-0	Bond & Draw Fee	-
9200-9209-0-0	Remarketing and Trustee Fee	-
9200-9212-0-0	Debt Write-Off	-
9300-9301-0-0	Partnership Management Fee	-
9300-9302-0-0	Asset Management Fee	10,000
9300-9303-0-0	Incentive Management	616,848
9300-9303-1-0	Incentive Asset Mgmt Fee	36,285
9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,500
9300-9305-0-0	Organizational Expense	-
9300-9306-0-0	Developer Fees	-
9300-9307-0-0	Closing Costs	-
9700-9702-0-0	Amortization Expense	8,304
9900-9901-0-0	Prior Period Adjustments	-
9900-9902-0-0	Dissolution of Business	-
9900-9903-0-0	Loss (Gain) on Sale of Assets	-
9900-9904-0-0	Business Interruption	-
9900-9905-0-0	Settlement	-
9900-9906-0-0	Property Damage Loss	-
9900-9907-0-0	Abandonment Loss	-
9900-9908-0-0	Grant Income	-
9900-9909-0-0	Misc: Title, Recording, Transfer	-
		657,858



Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	-	2112-0100-0-0	Accrued Asset Management Fee	10,000
1102-9971-0-0	A/R-Employee Advance	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
1102-9973-0-0	A/R-Insurance Reimbursement	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	#####
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	84,967
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	20,690
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	-
			2112-0130-0-0	Accrued MIP	-
			2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	4,495
			2112-0155-0-0	Reservation Deposit	-
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
			2112-0158-0-0	Deferred Gain on Sale	-
			2112-0159-0-0	Unearned Revenue	48,941
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2112-0170-0-0	Line of Credit	-
			2112-0175-0-0	Loan - Vehicle	-
		-			#####

