

		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: 1000004

Facility Name: HERITAGE WOODS OF CENTRALIA

Address: 2049 EAST MCCORD ST CENTRALIA 62801

Number City Zip Code

County: MARION

Telephone Number: ( 618 ) 532-4590 Fax # 618 532-4596

Federal Employer ID Number:

Date Current Owners were Certified: 01/20/2009

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 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 checked="" 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	
Paid Preparer	(Title)	CFO, BMA Management, LTD	
	(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 CENTRALIA

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	97	Single Unit Apartment	97	35,405	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	100	TOTALS	100	36,500	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	16,042	19,449		35,491	5
6	Double Unit					6
7	Other					7
8	TOTALS	16,042	19,449		35,491	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.24%

D. Indicate the number of paid bed-hold days the SLF had during this year 246 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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH\* CASH\*

I. Is your fiscal year identical to your tax year? X 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? 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

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Facility Name: HERITAGE WOODS OF CENTRALIA

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	199,517	171,142	1,720	372,379		372,379	1
2	Housekeeping, Laundry and Maintenance	99,752	21,651	337,324	458,727		458,727	2
3	Heat and Other Utilities			126,206	126,206	(22,690)	103,516	3
4	Other (specify):			24,870	24,870		24,870	4
5	<b>TOTAL General Services</b>	299,269	192,793	490,120	982,182	(22,690)	959,492	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	334,979	1,335		336,314		336,314	6
7	Activities and Social Services	26,850	3,049		29,899		29,899	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	361,829	4,384		366,213		366,213	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	99,423	11,672	244,923	356,018	(41,520)	314,498	10
11	Marketing Materials, Promotions and Advertising	47,167	3,483	33,799	84,449		84,449	11
12	Employee Benefits and Payroll Taxes			223,881	223,881		223,881	12
13	Insurance-Property, Liability and Malpractice			41,465	41,465		41,465	13
14	Other (specify):			36,902	36,902		36,902	14
15	<b>TOTAL General Administration</b>	146,590	15,155	580,970	742,715	(41,520)	701,195	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	807,688	212,332	1,071,090	2,091,110	(64,210)	2,026,900	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			356,707	356,707		356,707	17
18	Interest			226,436	226,436		226,436	18
19	Real Estate Taxes			84,363	84,363		84,363	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			120,406	120,406		120,406	22
23	<b>TOTAL Ownership</b>			787,912	787,912		787,912	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	807,688	212,332	1,859,002	2,879,022	(64,210)	2,814,812	24

Facility Name: HERITAGE WOODS OF CENTRALIA

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	16.40	2
3	Certified Nurse Assistants	12	9.34	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	9	9.00	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	3	8.93	10
11	Laundry			11
12	Managers	5	17.96	12
13	Other Administrative	4	16.09	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)	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	\$	146,437	1
2				2
Total		\$	146,437	3

Facility Name: HERITAGE WOODS OF CENTRALIA

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 104,538 Year land was acquired 2006

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	100			2008	\$ 8,412,348	\$ 353,577	28	\$ 305,904	\$ (47,673)	\$ 2,971,544	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				49,873	2,494	15	3,325	831	2,494	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)				\$ 8,462,221	\$ 356,071		\$ 309,228	\$ (46,843)	\$ 2,974,038	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	\$ 112,551	\$ 636	\$ 7503.4	6,867	15	\$ 105,269	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 112,551	\$ 636	\$ 7,503	6,867		\$ 105,269	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 CENTRALIA

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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	MIDLAND STATES BANK		X	FIRST MORTGAGE	11/18/11	\$ 7,844,600	\$ 7,614,572	11/16/16	0.0295	\$ 226,436.29	1
2						\$	\$			\$	2
3						\$	\$			\$	3
	Working Capital										
4						\$	\$ 1,651			\$	4
5					/ /	\$	\$ 1,651	/ /		\$	5
6					/ /	\$	\$	/ /		\$	6
7	TOTAL Facility Related					\$ 8,099,129	\$ 7,617,875			\$ 226,436	7
	B. Non-Facility Related										
8					/ /	\$	\$	/ /		\$	8
9					/ /	\$	\$	/ /		\$	9
10	TOTALS (lines 7, 8 and 9)					\$ 8,099,129	\$ 7,617,875			\$ 226,436	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 CENTRALIA

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	\$ 176,785	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	298,311 (24,729)		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	27,476		6
7	Other Prepaid Expenses	16,462		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	27,329		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 521,634	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	104,538		13
14	Buildings, at Historical Cost	8,412,348		14
15	Leasehold Improvements, at Historical Cost	49,873		15
16	Equipment, at Historical Cost	112,551		16
17	Accumulated Depreciation (book methods)	(3,079,307)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	1,080,987		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(514,203)		20
21	Restricted Funds	301,012		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>	\$ 6,467,799	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,989,433	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 33,134	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	600		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	13,801		30
31	Accrued Taxes Payable	112,070		31
32	Accrued Interest Payable	18,719		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Attachment	64,357		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 242,682	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,614,572		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>	\$ 7,614,572	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,857,254	\$	45
46	<b>TOTAL EQUITY</b>	\$ (867,821)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 6,989,433	\$	47

\*(See instructions.)

Facility Name: HERITAGE WOODS OF CENTRALIA

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	\$ 2,776,483	1
2	Discounts and Allowances	(14,697)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 2,761,786	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	98,560	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	23,085	8
9	Non-Resident Meals	9,034	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 130,679	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	3,535	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 3,535	14
	<b>D. Other Revenue (specify):</b>		
15			15
16	Insurance Adjustments	8,022	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 8,022	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,904,022	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	982,182	19
20	Health Care/ Personal Care	366,213	20
21	General Administration	742,715	21
	<b>B. Capital Expense</b>		
22	Ownership	787,912	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>	\$ 2,879,022	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 25,000	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 25,000	31



Expenses PG 3 Other

	General Services Detail	Amt
5200-5124-0-0	Exterminating	1,740
5200-5127-0-0	Rubbish Removal	14,623
5300-5140-0-0	Security & Monitoring	6,414
5200-5130-0-0	Vehicle Expense	2,093
5200-5131-0-0	Transportation Service	-
5200-5132-0-0	Water Softener	-
5200-5133-0-0	Window Washing	-
5200-5137-0-0	Miscellaneous Oper Expense	-

24,870

	General Administration Detail	Amt
5160-5060-0-0	Consulting	-
5160-5063-0-0	Legal	1,442
5160-5064-0-0	Accounting	145
5160-5066-0-0	Audit	17,282
5160-5067-0-0	Contract Labor-Serv Prov	-
5160-5068-0-0	Contract Labor	1,200
5180-9999-0-0	Total Bad Debt	16,833

36,902



	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	55,381
9200-9206-0-0	Participation Fee	-
9200-9207-0-0	Letter of Credit Fee	514
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	-
9300-9303-0-0	Incentive Management	-
9300-9303-1-0	Incentive Asset Mgmt Fee	-
9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
9300-9305-0-0	Organizational Expense	-
9300-9306-0-0	Developer Fees	-
9300-9307-0-0	Closing Costs	-
9700-9702-0-0	Amortization Expense	64,511
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	-
		120,406



# Balance Sheet

Other Current Assets Detail			Current Liabilities Detail		
		Amt			Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	-	2112-0100-0-0	Accrued Asset Management Fee	-
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	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	34,543
1102-9976-0-0	A/R-Other	1,780	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	25,549	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	538
			2112-0155-0-0	Reservation Deposit	6,000
			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	21,626
			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	1,651
			2112-0175-0-0	Loan - Vehicle	-
		27,329			64,357

