

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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: 1000119

Facility Name: Hickory Grove Apartments SLF

Address: 400 South Adams Carthage 62321

Number City Zip Code

County: Hancock

Telephone Number: (217) 357-6550 Fax # (217) 357-6549

Federal Employer ID Number:

Date Current Owners were Certified: 10/30/2009 Interim Certification

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
		<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		

IRS Exemption Code

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

Name: Teresa Smith Telephone Number: (217) 357-8573

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 07/01/2014 to 06/30/2015 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) 10/30/2015
(Date)

(Type or Print Name) Teresa Smith

(Title) Chief Financial Officer

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

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>17</u>	Single Unit Apartment	<u>17</u>	<u>6,205</u>	1
2	<u>5</u>	Double Unit Apartment	<u>5</u>	<u>1,825</u>	2
3		Other		<u>1,218</u>	3
4	<u>22</u>	TOTALS	<u>22</u>	<u>9,248</u>	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	<u>3,155</u>	<u>3,706</u>		<u>6,861</u>	5
6	Double Unit	<u>116</u>	<u>888</u>		<u>1,004</u>	6
7	Other	<u>116</u>	<u>870</u>		<u>986</u>	7
8	TOTALS	<u>3,387</u>	<u>5,464</u>		<u>8,851</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 95.71%

D. Indicate the number of paid bed-hold days the SLF had during this year 136 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: 6/30 Fiscal Year: 6/30

* 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? Yes If yes, did the facility make all of the required payments of interest and principle? Yes
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: Hickory Grove Apartments SLF

Report Period Beginning:

07/01/2014

Ending:

06/30/2015

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	49,080	69,129	(28)	118,181		118,181	1
2	Housekeeping, Laundry and Maintenance		5,325	19,149	24,474	(5,274)	19,200	2
3	Heat and Other Utilities			26,167	26,167		26,167	3
4	Other (specify):							4
5	TOTAL General Services	49,080	74,454	45,288	168,822	(5,274)	163,548	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	189,745	3,112		192,858		192,858	6
7	Activities and Social Services		4,830	3,351	8,181	(47)	8,134	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	189,745	7,943	3,351	201,039	(47)	200,992	9
	C. General Administration							
10	Administrative and Clerical	68,177	24,570	22,804	115,551		115,551	10
11	Marketing Materials, Promotions and Advertising		3,566		3,566		3,566	11
12	Employee Benefits and Payroll Taxes		46,520		46,520		46,520	12
13	Insurance-Property, Liability and Malpractice		19,204		19,204		19,204	13
14	Other (specify):		5,864		5,864		5,864	14
15	TOTAL General Administration	68,177	99,724	22,804	190,705		190,705	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	307,002	182,121	71,444	560,567	(5,322)	555,245	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			97,671	97,671		97,671	17
18	Interest			155,282	155,282		155,282	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			252,953	252,953		252,953	23
24	GRAND TOTAL (Sum of lines 16 and 23)	307,002	182,121	324,397	813,520	(5,322)	808,199	24

Facility Name: Hickory Grove Apartments SLF

Report Period Beginning 07/01/2014 Ending: 06/30/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0	\$ 22.33	1
2	Licensed Practical Nurses	1	17.13	2
3	Certified Nurse Assistants	6	11.63	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	10.01	6
7	Cook Helpers/Assistants	1	9.35	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative	1	32.14	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	11	\$	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		\$	1
2			2
Total		\$	3

Facility Name: Hickory Grove Apartments SLF

Report Period Beginning:

07/01/2014

Ending:

06/30/2015

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	22		2009		\$ 3,063,804	\$ 76,595	40	\$ 76,595	\$ (0)	\$ 433,598	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land		2009		35,260	2,687	15	2,351	(337)	12,823	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)				\$ 3,099,064	\$ 79,282		\$ 78,946	\$ (337)	\$ 446,421	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	\$ 152,334	\$ 18,389	\$ 19,042	653	8	\$ 95,219	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 152,334	\$ 18,389	\$ 19,042	653		\$ 95,219	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 Grove Apartments SLF

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

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	PR Mortgage		X	Permanent Mortgage	7/6/10	\$ 2,700,000	\$ 2,618,100	7/1/35	6.5800	\$ 145,281	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 2,700,000	\$ 2,618,100			\$ 145,281	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,700,000	\$ 2,618,100			\$ 145,281	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.

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Facility Name: Hickory Grove Apartments SLF

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2015

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 192,762	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 7,000)	35,678		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	7,584		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	100		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 236,124	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	64,514		13
14	Buildings, at Historical Cost	3,063,804		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	152,334		16
17	Accumulated Depreciation (book methods)	(541,640)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	195,567		20
21	Restricted Funds	106,586		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,041,165	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,277,289	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 12,268	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	(9,485)		29
30	Accrued Salaries Payable	24,078		30
31	Accrued Taxes Payable	10,976		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 37,837	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	358,398		38
39	Mortgage Payable	2,618,100		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)	\$ 2,976,497	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,014,334	\$	45
46	TOTAL EQUITY	\$ 262,955	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 3,277,289	\$	47

*(See instructions.)

Facility Name: Hickory Grove Apartments SLF

Report Period Beginning: 07/01/2014

Ending:

06/30/2015

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	\$ 881,770	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 881,770	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		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,002	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,002	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)	\$ 885,772	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	163,548	19
20	Health Care/ Personal Care	200,992	20
21	General Administration	190,705	21
	B. Capital Expense		
22	Ownership	252,953	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)	\$ 808,198	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 77,574	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 77,574	31

Nature of Purchase Facility	Book Value	Actual Cost
Meals	0.00	0.00
Fiscal Services	12,950.70	12,950.70
Maintenance	4,944.00	4,944.00

		Costs Per General Ledger				Reclassification	Adjusted	
Operating Expenses		Salary/Wage	Supplies	Other	Total	d Adjustme	Total	
		1	2	3	4	5	6	
7	Activities and Social Services		4,830	3,351	8,181	(47)	8,134	7
2	Housekeeping, Laundry and Maintenance		5,325	19,149	24,474	(5,274)	19,200	2

Adjustment for nonallowable expenses (alcohol)

Adjustment for nonallowable expenses (Resident Cable)

