

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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: 1000048

Facility Name: BOWMAN ESTATES

Address: 1968 N BOWMAN AVENUE DANVILLE 61832

County: VERMILION

Telephone Number: (217) 431-4200 Fax # 217 431-4252

Federal Employer ID Number:

Date Current Owners were Certified: 10/31/2005

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

X Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: Thomas Staszak Telephone Number: (815) 935-1992

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 01/01/2016 to 12/31/2016 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)

(Type or Print Name) David J. Mitchell

(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)

(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 BOWMAN ESTATES

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	76	Single Unit Apartment	76	27,816	1
2		Double Unit Apartment			2
3		Other			3
4	76	TOTALS	76	27,816	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	23,070	4,362		27,432	5
6	Double Unit					6
7	Other					7
8	TOTALS	23,070	4,362		27,432	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.62%

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

332 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

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 2016 Fiscal Year: 2016

* 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

Page 3

Facility Name: BOWMAN ESTATES

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	217,681	129,358	1,695	348,734		348,734	1
2	Housekeeping, Laundry and Maintenance	72,627	29,009	43,766	145,402		145,402	2
3	Heat and Other Utilities			109,175	109,175	(17,719)	91,456	3
4	Other (specify): See Page 3 Attachment			27,655	27,655		27,655	4
5	TOTAL General Services	290,308	158,367	182,291	630,966	(17,719)	613,247	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	356,857	10,467		367,324		367,324	6
7	Activities and Social Services	31,889	2,598		34,487		34,487	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	388,746	13,065		401,811		401,811	9
	C. General Administration							
10	Administrative and Clerical	130,262	30,196	247,168	407,626	(26,697)	380,929	10
11	Marketing Materials, Promotions and Advertising	57,658	7,271	24,331	89,260		89,260	11
12	Employee Benefits and Payroll Taxes			204,857	204,857		204,857	12
13	Insurance-Property, Liability and Malpractice			34,662	34,662		34,662	13
14	Other (specify): See Page 3 Attachment			43,652	43,652	(7,429)	36,223	14
15	TOTAL General Administration	187,920	37,467	554,670	780,057	(34,126)	745,931	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	866,974	208,899	736,960	1,812,833	(51,845)	1,760,988	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			271,586	271,586		271,586	17
18	Interest			136,431	136,431	(2,055)	134,376	18
19	Real Estate Taxes			52,419	52,419		52,419	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,246	6,246		6,246	21
22	Other (specify): See Page 3 Attachment			209,668	209,668		209,668	22
23	TOTAL Ownership			676,350	676,350	(2,055)	674,295	23
24	GRAND TOTAL (Sum of lines 16 and 23)	866,974	208,899	1,413,310	2,489,183	(53,900)	2,435,283	24

Facility Name: BOWMAN ESTATES

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	19.81	2
3	Certified Nurse Assistants	13	9.78	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	8	9.46	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	8.93	10
11	Laundry			11
12	Managers	4	21.32	12
13	Other Administrative	3	20.66	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)	31	\$	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

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	Gardant Management Solutions	\$ 139,172	1
2			2
Total		\$ 139,172	3

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).

Facility Name: BOWMAN ESTATES

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 296,261 Year land was acquired 2004 & 2012

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	76			2005	\$ 6,519,739	\$ 237,081	27.5	\$ 237,081	\$ 0	\$ 2,795,167	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				386,694	22,816	15	25,780	2,964	306,765	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)				\$ 6,906,433	\$ 259,897		\$ 262,861	\$ 2,964	\$ 3,101,932	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	\$ 623,951	\$ 11,689	\$ 124,790	113,101	5	\$ 612,974	18
19	Vehicles	22,608		4,522	4,522	5	22,608	19
20	TOTAL (lines 18 and 19)	\$ 646,559	\$ 11,689	\$ 129,312	117,623		\$ 635,582	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: BOWMAN ESTATES

Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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	LANCASTER POLLARD		X	FIRST MORTGAGE	11/20/12	\$	4,925,100	\$	4,583,715	12/01/47	.0295	\$	136,431	1
2					/ /		-		/ /	.0000			2	
3					/ /		-		/ /	.0000			3	
4					/ /		-		/ /	.0000				
5							-			.0000				
	Working Capital													
6					/ /		-		/ /	.0000			4	
7	TOTAL Facility Related					\$	4,925,100	\$	4,583,715			\$	136,431	7
	B. Non-Facility Related													
8					/ /				/ /				8	
9					/ /				/ /				9	
10	TOTALS (lines 7, 8 and 9)					\$	4,925,100	\$	4,583,715			\$	136,431	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: BOWMAN ESTATES

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 165,500	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (19,345))	682,056		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	46,574		6
7	Other Prepaid Expenses	11,971		7
8	Accounts Receivable (owners or related parties)	58,888		8
9	Other(specify): See Page 7 Attachment	53		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 965,042	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	296,261		13
14	Buildings, at Historical Cost	6,519,739		14
15	Leasehold Improvements, at Historical Cost	386,694		15
16	Equipment, at Historical Cost	646,559		16
17	Accumulated Depreciation (book methods)	(3,737,514)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	64,901		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(64,901)		20
21	Restricted Funds	918,468		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,030,206	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,995,248	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 42,205	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	26,225		30
31	Accrued Taxes Payable	58,248		31
32	Accrued Interest Payable	11,268		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	74,755		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 212,702	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,443,377		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)	\$ 4,443,377	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,656,079	\$	45
46	TOTAL EQUITY	\$ 1,339,169	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,995,248	\$	47

*(See instructions.)

Facility Name: BOWMAN ESTATES

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,682,442	1
2	Discounts and Allowances	(19,405)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,663,037	3
	B. Other Operating Revenue		
4	Special Services	114,900	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	7,462	8
9	Non-Resident Meals	4,771	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 127,133	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,055	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,055	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	707	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 707	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,792,932	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	630,966	19
20	Health Care/ Personal Care	401,811	20
21	General Administration	780,057	21
	B. Capital Expense		
22	Ownership	676,350	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)	\$ 2,489,183	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 303,749	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 303,749	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,280,524	32
33	Private Pay - Net Inpatient Revenue	1,382,513	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,663,037	37

Expenses PG 3 Other

General Services Other			Health Care & Programs	General Administration Other		Amt	Ownership Other	Amt
5200-5000-0-0	Operating Allocation	-	5160-5060-0-0	Consulting	190	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	4,109	5160-5063-0-0	Legal	9,520	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	9,149	5160-5064-0-0	Accounting	150	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	10,662	5160-5066-0-0	Audit	14,810	9200-9201-1-0	Amortization - Loan Fees	4,552
5200-5131-0-0	Transportation Service	-	5160-5067-0-0	Contract Labor-Serv Prov	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	3,735	5160-5068-0-0	Contract Labor	11,553	9200-9203-1-0	Mortgage Interest Premium	-
			5180-5079-0-0	Bad Debt - Resident	7,948	9200-9204-0-0	Mortgage Service Fee	-
			5180-5079-1-0	Bad Debt - Resident - Recovery	-	9200-9205-0-0	Mortgage Insurance Prem	23,124
			5180-5080-0-0	Bad Debt - Resident Prior Period	-	9200-9206-0-0	Participation Fee	-
			5180-5081-0-0	Bad Debt - Medicaid Pending Denial	(1,376)	9200-9207-0-0	Letter of Credit Fee	-
			5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
			5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
			5180-5083-0-0	Bad Debt - Medicaid MCO	857	9200-9210-0-0	Interest Expense-Note	-
			5190-5000-0-0	Other Admin Allocation	-	9200-9211-0-0	Interest Expense-LP	-
						9200-9212-0-0	Debt Write-Off	-
						9300-9301-0-0	Partnership Management Fee	38,000
						9300-9302-0-0	Asset Management Fee	17,600
						9300-9303-0-0	Incentive Management	125,912
						9300-9303-1-0	Incentive Asset Mgmt Fee	-
						9300-9304-0-0	Tax Credit Fees & Incentive Fee	480
						9300-9305-0-0	Organizational Expense	-
						9300-9306-0-0	Developer Fees	-
						9300-9307-0-0	Closing Costs	-
						9700-9702-0-0	Amortization Expense	-
						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, Transfe	-
		27,655	-		43,652			209,668

Balance Sheet PG 7 Other, See Attachment

Other Current Assets Detail			Current Liabilities Detail		
		Amt			Amt
1102-9971-0-0	A/R-Employee Advance	-	2111-0040-0-0	Construction Account Payable	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0100-0-0	Accrued Asset Management Fee	8,800
1102-9973-0-0	A/R-Insurance Reimbursemen	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	19,000
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9976-0-0	A/R-Other	-	2112-0105-0-0	Accrued Liabilities	22,996
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0110-0-0	Accrued Insurance	-
1105-0006-0-0	Security Deposit-Equip & Util	53	2112-0115-0-0	Accrued Developer Fee	-
1105-0009-0-0	Transfer Account	-	2112-0130-0-0	Accrued MIP	-
1105-0012-0-0	Undeposited Funds	-	2112-0140-0-0	Accrued Vacation	-
			2112-0144-0-0	Payroll Union Dues	-
			2112-0146-0-0	Payroll Benefits	-
			2112-0150-0-0	Security Deposits	-
			2112-0154-0-0	Unclaimed Property	2,858
			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	21,101
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
		53			74,755
Other Long Term Assets Detail					
1201-0020-0-0	CIP	-			
1201-0021-0-0	CIP- Land Option Addition	-			
1201-0022-0-0	CIP- Other Addition	-			
		-			

Income Statement PG 8 Other, See Attachment

Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	707
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	-
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		707