

		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: 1000004

Facility Name: HERITAGE WOODS OF CENTRALIA

Address: 2049 EAST MCCORD ST CENTRALIA 62801

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:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X 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 HERITAGE WOODS OF CENTRALIA

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

HERITAGE WOODS OF CENTRALIA

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	35,502	1
2	3	Double Unit Apartment	3	1,098	2
3		Other			3
4	100	TOTALS	100	36,600	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	14,251	21,235		35,486	5
6	Double Unit					6
7	Other					7
8	TOTALS	14,251	21,235		35,486	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.96%

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

112 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: 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: HERITAGE WOODS OF CENTRALIA

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	223,815	185,225	1,835	410,875		410,875	1
2	Housekeeping, Laundry and Maintenance	109,744	33,350	29,691	172,785		172,785	2
3	Heat and Other Utilities			143,453	143,453	(25,890)	117,563	3
4	Other (specify): See Page 3 Attachment			25,421	25,421		25,421	4
5	TOTAL General Services	333,559	218,575	200,400	752,534	(25,890)	726,644	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	359,253	12,369		371,622		371,622	6
7	Activities and Social Services	28,261	5,424		33,685		33,685	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	387,514	17,793		405,307		405,307	9
	C. General Administration							
10	Administrative and Clerical	117,479	23,191	225,795	366,465	(45,002)	321,463	10
11	Marketing Materials, Promotions and Advertising	61,572	4,933	34,883	101,388		101,388	11
12	Employee Benefits and Payroll Taxes			220,268	220,268		220,268	12
13	Insurance-Property, Liability and Malpractice			47,823	47,823		47,823	13
14	Other (specify): See Page 3 Attachment			50,751	50,751	(28,209)	22,542	14
15	TOTAL General Administration	179,051	28,124	579,520	786,695	(73,211)	713,484	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	900,124	264,492	779,920	1,944,536	(99,101)	1,845,435	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			281,575	281,575		281,575	17
18	Interest			218,350	218,350	(1,886)	216,464	18
19	Real Estate Taxes			109,883	109,883		109,883	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			9,687	9,687		9,687	21
22	Other (specify): See Page 3 Attachment			112,434	112,434	46,667	159,101	22
23	TOTAL Ownership			731,929	731,929	44,781	776,710	23
24	GRAND TOTAL (Sum of lines 16 and 23)	900,124	264,492	1,511,849	2,676,465	(54,320)	2,622,145	24

Facility Name: HERITAGE WOODS OF CENTRALIA

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	18.98	2
3	Certified Nurse Assistants	14	9.95	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	9.06	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	3	9.09	10
11	Laundry			11
12	Managers	5	17.11	12
13	Other Administrative	3	19.68	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

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	\$ 158,006	1
2			2
Total		\$ 158,006	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: HERITAGE WOODS OF CENTRALIA

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	\$ 7,431,533	\$ 273,067	28	\$ 270,238	\$ (2,829)	\$ 3,535,458	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				223,812	4,264	15	14,921	10,657	11,496	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)				\$ 7,655,345	\$ 277,331		\$ 285,158	\$ 7,827	\$ 3,546,954	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	\$ 946,906	\$ 4,244	\$ 189,381	185,137	5	\$ 110,148	18
19	Vehicles				\$		-	19
20	TOTAL (lines 18 and 19)	\$ 946,906	\$ 4,244	\$ 189,381	185,137		\$ 110,148	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: 01/01/2016

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 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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related Long-Term										
1	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	03/07/13	\$ 7,844,600	\$ 7,336,742	03/01/48	.0295	\$ 218,350	1
2						-					2
3						-					3
4					/ /	-		/ /			4
5						-					5
	Working Capital										
6	MIDLAND STATES BANK		X		10/30/2016	250,000		10/29/17	VARIABLE		6
7	TOTAL Facility Related					\$ 8,094,600	\$ 7,336,742			\$ 218,350	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,094,600	\$ 7,336,742			\$ 218,350	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: 01/01/2016

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	\$ 146,290	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (44,481))	493,982		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	39,655		6
7	Other Prepaid Expenses	17,153		7
8	Accounts Receivable (owners or related parties)	300		8
9	Other(specify): See Page 7 Attachment	716		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 698,097	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	104,538		13
14	Buildings, at Historical Cost	7,431,533		14
15	Leasehold Improvements, at Historical Cost	223,812		15
16	Equipment, at Historical Cost	946,906		16
17	Accumulated Depreciation (book methods)	(3,657,102)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	882,675		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(621,033)		20
21	Restricted Funds	417,889		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,729,218	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,427,315	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 27,153	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	26,611		30
31	Accrued Taxes Payable	112,456		31
32	Accrued Interest Payable	18,036		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	50,891		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 235,147	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,160,622		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)	\$ 7,160,622	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,395,769	\$	45
46	TOTAL EQUITY	\$ (968,455)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,427,315	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF CENTRALIA

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	\$ 3,068,493	1
2	Discounts and Allowances	(14,243)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,054,250	3
	B. Other Operating Revenue		
4	Special Services	99,027	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	22,532	8
9	Non-Resident Meals	15,603	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 137,162	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,886	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,886	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	1,372	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,372	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,194,670	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	752,534	19
20	Health Care/ Personal Care	405,307	20
21	General Administration	786,695	21
	B. Capital Expense		
22	Ownership	731,929	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)	\$ 2,676,465	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 518,205	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 518,205	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 682,464	32
33	Private Pay - Net Inpatient Revenue	2,371,786	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,054,250	37

Expenses PG 3 Other

[illegible]

Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		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	-
1102-9973-0-0	A/R-Insurance Reimbursemen	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
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	36,442
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0110-0-0	Accrued Insurance	-
1102-0006-0-0	Security Deposit-Equip & Util	716	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	700
			2112-0154-0-0	Unclaimed Property	622
			2112-0155-0-0	Reservation Deposit	4,400
			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	8,727
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
		716			50,891
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		
Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	1,372
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	-
		1,372