

		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: 1000090

Facility Name: HERITAGE WOODS OF YORKVILLE

Address: 242 GREEN BRIAR ROAD YORKVILLE 60560

County: KENDALL

Telephone Number: (630) 882-6502 Fax # 630 882-6504

Federal Employer ID Number:

Date Current Owners were Certified: 12/07/2007

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 YORKVILLE

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

YORKVILLE SUPPORTIVE LIVING FACILITY, LLC

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	87	Single Unit Apartment	87	31,842	1
2		Double Unit Apartment			2
3		Other			3
4	87	TOTALS	87	31,842	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	18,535	12,642		31,177	5
6	Double Unit					6
7	Other					7
8	TOTALS	18,535	12,642		31,177	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.)** 97.91%

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

322 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: 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 YORKVILLE

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	221,491	177,942	2,046	401,479		401,479	1
2	Housekeeping, Laundry and Maintenance	90,276	32,541	50,487	173,304		173,304	2
3	Heat and Other Utilities			185,156	185,156	(23,723)	161,433	3
4	Other (specify): See Page 3 Attachment			13,682	13,682		13,682	4
5	TOTAL General Services	311,767	210,483	251,371	773,621	(23,723)	749,898	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	401,307	11,388		412,695		412,695	6
7	Activities and Social Services	33,914	5,367		39,281		39,281	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	435,221	16,755		451,976		451,976	9
	C. General Administration							
10	Administrative and Clerical	135,662	18,553	250,071	404,286	(43,389)	360,897	10
11	Marketing Materials, Promotions and Advertising	68,336	11,494	34,624	114,454		114,454	11
12	Employee Benefits and Payroll Taxes			213,354	213,354		213,354	12
13	Insurance-Property, Liability and Malpractice			47,180	47,180		47,180	13
14	Other (specify): See Page 3 Attachment			21,100	21,100	(366)	20,734	14
15	TOTAL General Administration	203,998	30,047	566,329	800,374	(43,755)	756,619	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	950,986	257,285	817,700	2,025,971	(67,478)	1,958,493	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			227,548	227,548		227,548	17
18	Interest			275,329	275,329	(229)	275,100	18
19	Real Estate Taxes			98,039	98,039		98,039	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			5,475	5,475		5,475	21
22	Other (specify): See Page 3 Attachment			45,635	45,635		45,635	22
23	TOTAL Ownership			652,026	652,026	(229)	651,797	23
24	GRAND TOTAL (Sum of lines 16 and 23)	950,986	257,285	1,469,726	2,677,997	(67,707)	2,610,290	24

Facility Name: HERITAGE WOODS OF YORKVILLE

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	22.61	2
3	Certified Nurse Assistants	13	10.62	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	9.93	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	8.79	10
11	Laundry			11
12	Managers	4	23.56	12
13	Other Administrative	3	25.79	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

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	Gardant Management Solutions	\$ 185,486	1
2			2
Total		\$ 185,486	3

VIII. OWNERSHIP COSTS

A. Purchase price of land 374,340 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	87			2007	\$ 6,732,540	\$ 172,629	40	\$ 168,313	\$ (4,316)	\$ 1,568,049	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				710,307	46,932	15	47,354	421	425,232	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)				\$ 7,442,847	\$ 219,562		\$ 215,667	\$ (3,894)	\$ 1,993,281	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	\$ 938,256	\$ 7,986	\$ 187,651	179,665	5	\$ 919,593	18
19	Vehicles	57,178			\$		57,178	19
20	TOTAL (lines 18 and 19)	\$ 995,435	\$ 7,986	\$ 187,651	179,665		\$ 976,771	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 YORKVILLE

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	02/22/12	\$ 8,696,000	\$ 8,028,983	03/01/47	.0340	\$ 275,329	1
2					/ /	-		/ /	.0000		2
3					/ /	-		/ /	.0000		3
4					/ /	-		/ /	.0000		
5						-			.0000		
	Working Capital										
6					/ /	-		/ /	.0000		4
7	TOTAL Facility Related					\$ 8,696,000	\$ 8,028,983			\$ 275,329	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,696,000	\$ 8,028,983			\$ 275,329	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 YORKVILLE

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	\$ 790,411	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (19,480))	649,983		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,892		6
7	Other Prepaid Expenses	14,079		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Page 7 Attachment	1,679		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,491,044	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	374,340		13
14	Buildings, at Historical Cost	6,732,540		14
15	Leasehold Improvements, at Historical Cost	710,307		15
16	Equipment, at Historical Cost	995,435		16
17	Accumulated Depreciation (book methods)	(2,970,052)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	342,520		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,185,089	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,676,133	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 29,445	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,144		30
31	Accrued Taxes Payable	100,019		31
32	Accrued Interest Payable	22,749		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	114,440		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 293,797	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,873,690		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)	\$ 7,873,690	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,167,487	\$	45
46	TOTAL EQUITY	\$ (491,354)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,676,133	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF YORKVILLE

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	\$ 3,576,622	1
2	Discounts and Allowances	(300)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,576,322	3
	B. Other Operating Revenue		
4	Special Services	105,299	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	24,018	8
9	Non-Resident Meals	4,032	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 133,349	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	229	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 229	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	2,811	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,811	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,712,711	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	773,621	19
20	Health Care/ Personal Care	451,976	20
21	General Administration	800,374	21
	B. Capital Expense		
22	Ownership	652,026	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)	\$ 2,677,997	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,034,714	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,034,714	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,139,833	32
33	Private Pay - Net Inpatient Revenue	2,436,489	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,576,322	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	89		2112-0105-0-0	Accrued Liabilities	50,045	
1102-9978-0-0	A/R-TIF/Abatement	-		2112-0110-0-0	Accrued Insurance	-	
1105-0006-0-0	Security Deposit-Equip & Util	1,589		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	20,103	
				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	1,372	
				2112-0155-0-0	Reservation Deposit	12,050	
				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	30,869	
				2112-0159-1-0	Medicaid Prepayments	-	
				2112-0159-2-0	Prepaid Medicaid Clearing	-	
				2112-0159-3-0	Prepaid Rent	-	
			1,679				114,440
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	2,811
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	-
		2,811