

		FOR BHF USE			

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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: <u>Hickory Grove Apartments SLF</u> Address: <u>400 South Adams</u> <u>Carthage</u> <u>62321</u> NumberCityZip Code County: <u>Hancock</u> Telephone Number: (<u>217</u>) <u>357-8800</u> Fax # (<u>217</u>) <u>357-8890</u> Federal Employer ID Number: _____ Date Current Owners were Certified: <u>10/30/2009</u> <u>Interim Certification</u> Type of Ownership: ☐ VOLUNTARY, NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code _____ ☐ PROPRIETARY ☐ Individual ☒ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____ ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other _____				
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Facility Name **Hickory Grove Apartments SLF**

Report Period Beginning: 07/01/2016 Ending: 06/30/2017

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units

11 / 11

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	17	Single Unit Apartment	27	8,325	1		
2	5	Double Unit Apartment	15	3,945	2		
3		Other		870	3		
4	22	TOTALS	42	13,140	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	4,055	5,442		9,497	5
6	Double Unit	295	902		1,197	6
7	Other	126	870		996	7
8	TOTALS	4,476	7,214		11,690	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) **88.96%**

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. **2 (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

ACCUAL	☒	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:

07/01/2016

Ending:

06/30/2017

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	50,752	95,581	320	146,653		146,653	1
2	Housekeeping, Laundry and Maintenance		9,365	21,864	31,228	(4,766)	26,462	2
3	Heat and Other Utilities			53,077	53,077		53,077	3
4	Other (specify):							4
5	TOTAL General Services	50,752	104,946	75,261	230,959	(4,766)	226,193	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	332,747	5,180		337,927		337,927	6
7	Activities and Social Services		10,084	4,405	14,489		14,489	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	332,747	15,264	4,405	352,416		352,416	9
	C. General Administration							
10	Administrative and Clerical	69,418	33,179	36,119	138,716		138,716	10
11	Marketing Materials, Promotions and Advertising			9,624	9,624		9,624	11
12	Employee Benefits and Payroll Taxes			61,485	61,485		61,485	12
13	Insurance-Property, Liability and Malpractice			21,826	21,826		21,826	13
14	Other (specify):			20,546	20,546		20,546	14
15	TOTAL General Administration	69,418	33,179	149,599	252,196		252,196	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	452,917	153,389	229,265	835,571	(4,766)	830,805	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			206,177	206,177		206,177	17
18	Interest			193,517	193,517		193,517	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			399,694	399,694		399,694	23
24	GRAND TOTAL (Sum of lines 16 and 23)	452,917	153,389	628,959	1,235,266	(4,766)	1,230,500	24

Facility Name: Hickory Grove Apartments SLF

Report Period Beginning: 07/01/2016 Ending: 06/30/2017

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 22.09	1
2	Licensed Practical Nurses	1	17.18	2
3	Certified Nurse Assistants	9	12.17	3
4	Activity Director & Assistants	0	18.57	4
5	Social Service Workers			5
6	Head Cook	1	10.23	6
7	Cook Helpers/Assistants	1	10.23	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative	1	38.58	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15	\$	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	\$	1
2		2
Total		\$ 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? \$

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: Hickory Grove Apartments SLF

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

VIII. OWNERSHIP COSTS

A. Purchase price of land 90,000 Year land was acquired 2016

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	\$ 586,788	1
2	20			2016	\$ 3,839,439	76,789	25	\$ 76,789	\$	76,789	2
3											3
4											4
5											5
	Improvement Type										
6											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)				\$ 6,903,243	\$ 153,384		\$ 153,384	\$ 0	\$ 663,577	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	\$ 439,346	\$ 49,629	\$ 48,816	(813)	9	\$ 162,798	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 439,346	\$ 49,629	\$ 48,816	(813)		\$ 162,798	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	Land Improvements	\$ 447,615	\$ 13,165	\$ 13,165	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 447,615	\$ 13,165	\$ 13,165	24

Facility Name: Hickory Grove Apartments SLF Report Period Beginning: 07/01/2016 Ending: 06/30/2017

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	\$ 2,577,036	7/1/35	6.5800	\$ 143,224	1
2	USDA		X	Permanent Mortgage	11/2/16	3,965,000	3,965,000	11/2/46	2.3750	40,292	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 6,665,000	\$ 6,542,036			\$ 183,516	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 6,665,000	\$ 6,542,036			\$ 183,516	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: Hickory Grove Apartments SLF

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2017

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 252,782	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 7,000)	125,431		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	54,945		5
6	Prepaid Insurance	9,610		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 442,767	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	69,510		12
13	Land			13
14	Buildings, at Historical Cost	7,028,804		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	264,674		16
17	Accumulated Depreciation (book methods)	(740,580)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	175,565		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,797,973	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,240,740	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 17,243	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	28,064		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	4,050		32
33	Deferred Compensation			33
34	Federal and State Income Taxes	270		34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 49,627	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	180,784		38
39	Mortgage Payable	6,542,036		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)	\$ 6,722,820	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,772,447	\$	45
46	TOTAL EQUITY	\$ 468,293	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,240,740	\$	47

*(See instructions.)

Facility Name: Hickory Grove Apartments SLF

Report Period Beginning: 07/01/2016

Ending:

06/30/2017

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	\$ 1,167,340	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,167,340	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	6,955	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,955	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)	\$ 1,174,295	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	230,959	19
20	Health Care/ Personal Care	352,416	20
21	General Administration	252,196	21
	B. Capital Expense		
22	Ownership	399,694	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)	\$ 1,235,265	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (60,970)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (60,970)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

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/Wag	Supplies	Other	Total	d Adjustme	Total	
		1	2	3	4	5	6	
2	Housekeeping, Laundry and Maintenance		9,365	21,864	31,228	(4,766)	26,462	2

Adjustment for nonallowable expenses (Resident Cable)

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