

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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: 1000073

Facility Name: Barton Senior Resid of Zion

Address: 3500 Sheridan Road Zion 60099

County: Lake

Telephone Number: (847) 441-8200 Fax # (847) 441-0800

Federal Employer ID Number:

Date Current Owners were Certified: 01/01/2007

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X 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: Larry Templin Telephone Number: (630) 361-2868
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 1/1/18 to 12/31/18 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)
(Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) SEE ACCOUNTANT'S COMPILATION REPORT
(Date)
(Print Name and Title) Larry Templin Partner
(Firm Name & Address) Templin Healthcare Accounting Services, LLP P.O. Box 9, Dunlap, IL 61525
(Telephone) (630) 361-2868 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 Barton Senior Resid of Zion Report Period Beginning: 1/1/18 Ending: 12/31/18

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	123	Single Unit Apartment	123	44,895	1
2		Double Unit Apartment			2
3	7	Other	7	2,555	3
4	130	TOTALS	130	47,450	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	33,867	8,381		42,248	5
6	Double Unit					6
7	Other					7
8	TOTALS	33,867	8,381		42,248	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 89.04%

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

904 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 52 (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)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding?

Yes If yes, did the facility make all of the required payments of interest and principle? Yes
If no, explain. N/A

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? N/A
If no, explain. N/A

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? N/A
If no, explain. N/A

STATE OF ILLINOIS

Facility Name: Barton Senior Resid of Zion

Report Period Beginning:

1/1/18

Ending:

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12/31/18

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	376,911	368,106	4,214	749,231		749,231	1
2	Housekeeping, Laundry and Maintenance	224,385	39,412	121,424	385,221		385,221	2
3	Heat and Other Utilities			153,515	153,515		153,515	3
4	Other (specify):							4
5	TOTAL General Services	601,296	407,518	279,153	1,287,967		1,287,967	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	843,324	16,841		860,165		860,165	6
7	Activities and Social Services	205,166	11,846	5,674	222,686		222,686	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	1,048,490	28,687	5,674	1,082,851		1,082,851	9
	C. General Administration							
10	Administrative and Clerical	275,789	19,088	670,469	965,346	(22,778)	942,568	10
11	Marketing Materials, Promotions and Advertising			5,683	5,683		5,683	11
12	Employee Benefits and Payroll Taxes			340,382	340,382		340,382	12
13	Insurance-Property, Liability and Malpractice			84,588	84,588		84,588	13
14	Other (specify): Farm Expenses							14
15	TOTAL General Administration	275,789	19,088	1,101,122	1,395,999	(22,778)	1,373,221	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,925,575	455,293	1,385,949	3,766,817	(22,778)	3,744,039	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			589,709	589,709	(65,692)	524,017	17
18	Interest			426,269	426,269	(58,843)	367,426	18
19	Real Estate Taxes			180,850	180,850		180,850	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,452	1,452		1,452	21
22	Other (specify): See Attached Schedule I			64,374	64,374		64,374	22
23	TOTAL Ownership			1,262,654	1,262,654	(124,535)	1,138,119	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,925,575	455,293	2,648,603	5,029,471	(147,313)	4,882,158	24

Facility Name: Barton Senior Resid of Zion

Report Period Beginning 1/1/18 Ending: 12/31/18

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.0	\$ 33.96	1
2	Licensed Practical Nurses	6.5	28.65	2
3	Certified Nurse Assistants	12.0	13.09	3
4	Activity Director & Assistants	5.5	18.33	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	15.0	11.81	7
8	Dishwashers			8
9	Maintenance Workers	1.0	25.61	9
10	Housekeepers	6.0	12.31	10
11	Laundry			11
12	Managers	1.0	53.78	12
13	Other Administrative			13
14	Clerical	5.0	11.41	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	53.0	\$ 15.15	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Barton Management, Inc.		Northfield, IL		Management Co	

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: N/A If yes, what is the value of those services? \$ N/A

(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	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	None	\$	1
2			2
Total		\$	3

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VIII. OWNERSHIP COSTS

A. Purchase price of land 500,000 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			2007	2007	\$ 14,442,739	\$ 525,191	30	\$ 481,425	\$ (43,766)	\$ 6,192,532	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvement			2007	705,823	41,644	30	23,527	(18,117)	541,814	6
7	Building Improvement			2008	3,532	209	30	118	(91)	2,504	7
8	Building Improvement			2012	4,361	257	30	145	(112)	2,060	8
9	Building Improvement			2013	5,400	336	30	180	(156)	2,215	9
10	Building Improvement			2015	14,220	1,095	30	474	(621)	5,813	10
11	Building Improvement			2017	17,533	1,666	30	584	(1,082)	1,461	11
12	Building Improvement			2017	18,478	1,755	30	616	(1,139)	1,540	12
13	Compressors			2018	10,778	539	30	180	(359)	180	13
14	Pavement			2018	6,175	309	30	103	(206)	103	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 15,229,039	\$ 573,001		\$ 507,352	\$ (65,649)	\$ 6,750,222	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	\$ 1,078,007	\$ 16,708	\$ 16,665	(43)	7	\$ 1,044,557	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,078,007	\$ 16,708	\$ 16,665	(43)		\$ 1,044,557	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	N/A				22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

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IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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*		8. Is movable equipment rental included in building rental? <input type="checkbox"/> YES <input type="checkbox"/> NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	IHDA		X	Mortgage	11/1/05	\$ 8,950,000	\$ 7,609,560	6/1/42	5.5500	\$ 426,269	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,950,000	\$ 7,609,560			\$ 426,269	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /		Offset Int Inc	/ /		(58,843)	9
10	TOTALS (lines 7, 8 and 9)					\$ 8,950,000	\$ 7,609,560			\$ 367,426	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: Barton Senior Resid of Zion

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 805,216	\$ 805,216	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 180,000)	156,086	156,086	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,196	34,196	6
7	Other Prepaid Expenses	2,769	2,769	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 998,267	\$ 998,267	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	500,000	500,000	13
14	Buildings, at Historical Cost	14,442,739	14,442,739	14
15	Leasehold Improvements, at Historical Cost	786,300	786,300	15
16	Equipment, at Historical Cost	1,078,007	1,078,007	16
17	Accumulated Depreciation (book methods)	(7,860,469)	(7,794,779)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	2,395,568	2,395,568	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Fees, Net</u>	143,094	143,094	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,485,239	\$ 11,550,929	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,483,506	\$ 12,549,196	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 354,693	\$ 354,693	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	83,146	83,146	30
31	Accrued Taxes Payable	211,050	211,050	31
32	Accrued Interest Payable	35,194	35,194	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)	\$ 684,083	\$ 684,083	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,609,560	7,609,560	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)	\$ 7,609,560	\$ 7,609,560	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,293,643	\$ 8,293,643	45
46	TOTAL EQUITY	\$ 4,189,863	\$ 4,255,553	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 12,483,506	\$ 12,549,196	47

*(See instructions.)

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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	\$ 4,734,403	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,734,403	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	58,843	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 58,843	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)	\$ 4,793,246	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,287,967	19
20	Health Care/ Personal Care	1,082,851	20
21	General Administration	1,395,999	21
	B. Capital Expense		
22	Ownership	1,262,654	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)	\$ 5,029,471	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (236,225)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (236,225)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,019,510	32
33	Private Pay - Net Inpatient Revenue	1,600,699	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>Food Stamps</u>	114,194	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,734,403	37

Barton Senior Resid of Zion

Period 1/1/18
Period 12/31/18

Schedule I

IV. Cost Center Expenses
Line 22 Other

	<u>Amount</u>
Amortization Expense	6,776
Mortgage Preimum Insurance	38,397
Loan Service Fee	19,201
TOTAL	<u><u>64,374</u></u>

Adjustment Detail

Line	Description	<u>Amount</u>
10	Disallow Bad Debt Expense	(22,778)
17	Adjust Depreciation to Medicaid Basis	(65,692)
18	Offset Interest Income Against Expense	(58,843)
	Total Adjustments	<u><u>(147,313)</u></u>