

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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

Number City Zip Code

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	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	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 1/1/19 to 12/31/19 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: 1/1/19 Ending: 12/31/19

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	34,094	7,781		41,875	5
6	Double Unit					6
7	Other					7
8	TOTALS	34,094	7,781		41,875	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 88.25%

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

677 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. None (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: 12/31/2019 Fiscal Year: 12/31/19

* 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 principal? 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 principal? 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 principal? N/A

If no, explain. N/A

STATE OF ILLINOIS

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Facility Name: Barton Senior Resid of Zion

Report Period Beginning:

1/1/19

Ending:

12/31/19

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	386,348	358,385	2,147	746,880	(1,288)	745,592	1
2	Housekeeping, Laundry and Maintenance	218,232	30,852	115,738	364,822		364,822	2
3	Heat and Other Utilities			142,568	142,568		142,568	3
4	Other (specify):							4
5	TOTAL General Services	604,580	389,237	260,453	1,254,270	(1,288)	1,252,982	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	797,963	22,138		820,101		820,101	6
7	Activities and Social Services	218,488	16,862	4,767	240,117		240,117	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	1,016,451	39,000	4,767	1,060,218		1,060,218	9
	C. General Administration							
10	Administrative and Clerical	288,690	19,872	610,851	919,413	(10,742)	908,671	10
11	Marketing Materials, Promotions and Advertising			24,700	24,700		24,700	11
12	Employee Benefits and Payroll Taxes			284,393	284,393		284,393	12
13	Insurance-Property, Liability and Malpractice			87,946	87,946		87,946	13
14	Other (specify):							14
15	TOTAL General Administration	288,690	19,872	1,007,890	1,316,452	(10,742)	1,305,710	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,909,721	448,109	1,273,110	3,630,940	(12,030)	3,618,910	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			591,785	591,785	(64,592)	527,193	17
18	Interest			417,501	417,501	(67,462)	350,039	18
19	Real Estate Taxes			171,269	171,269		171,269	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,489	1,489		1,489	21
22	Other (specify): See Attached Sch I			63,189	63,189		63,189	22
23	TOTAL Ownership			1,245,233	1,245,233	(132,054)	1,113,179	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,909,721	448,109	2,518,343	4,876,173	(144,084)	4,732,089	24

Facility Name: Barton Senior Resid of Zion

Report Period Beginning 1/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.50	\$ 29.45	1
2	Licensed Practical Nurses	5.00	26.04	2
3	Certified Nurse Assistants	11.50	13.23	3
4	Activity Director & Assistants	5.00	23.04	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	15.50	11.85	7
8	Dishwashers			8
9	Maintenance Workers	1.00	26.18	9
10	Housekeepers	6.00	12.49	10
11	Laundry			11
12	Managers	1.00	35.24	12
13	Other Administrative			13
14	Clerical	4.50	11.44	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	51	\$ 15.54	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

Facility Name: Barton Senior Resid of Zion

Report Period Beginning:

1/1/19

Ending:

12/31/19

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)	\$ 6,673,957	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvement			2007	705,823	41,714	30	23,527	(18,187)	565,341	6
7	Building Improvement			2008	3,532	208	30	118	(90)	2,622	7
8	Building Improvement			2012	4,361	257	30	145	(112)	2,205	8
9	Building Improvement			2013	5,400	319	30	180	(139)	2,395	9
10	Building Improvement			2015	14,220	985	30	474	(511)	474	10
11	Building Improvement			2017	17,533	1,499	30	584	(915)	584	11
12	Building Improvement			2017	18,478	1,580	30	616	(964)	616	12
13	Compressors			2018	10,778	1,024	30	359	(665)	359	13
14	Pavement			2018	6,175	587	30	206	(381)	206	14
15	Dining Room-Paint, Wall Coverings, Blinds			2019	69,414	868	15	2,314	1,446	2,314	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 15,298,453	\$ 574,232		\$ 509,948	\$ (64,284)	\$ 7,251,073	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	\$ 1,085,623	\$ 17,553	\$ 17,245	(308)	7	\$ 1,061,802	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,085,623	\$ 17,553	\$ 17,245	(308)		\$ 1,061,802	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	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Barton Senior Resid of Zion Report Period Beginning: 1/1/19 Ending: 12/31/19

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*	
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 \$ N/A

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	IHDA		X	Mortgage	11/1/05	\$ 8,950,000	\$ 7,447,531	6/1/42	5.5000	\$ 417,501	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,950,000	\$ 7,447,531			\$ 417,501	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /		Offset Int Inc	/ /		(67,462)	9
10	TOTALS (lines 7, 8 and 9)					\$ 8,950,000	\$ 7,447,531			\$ 350,039	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: Barton Senior Resid of Zion

Report Period Beginning: 1/1/19

Ending: 12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 627,555	\$ 627,555	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 180,000)	393,987	393,987	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,752	35,752	6
7	Other Prepaid Expenses	14,849	14,849	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,072,143	\$ 1,072,143	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	855,713	855,714	15
16	Equipment, at Historical Cost	1,085,623	1,085,623	16
17	Accumulated Depreciation (book methods)	(8,452,254)	(8,312,875)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	2,578,943	2,578,943	21
22	Other Long-Term Assets Const in Progress			22
23	Other(specify): <u>Loan Costs, net</u>	136,318	136,318	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,147,082	\$ 11,286,462	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,219,225	\$ 12,358,605	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 330,047	\$ 330,047	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	90,101	90,101	30
31	Accrued Taxes Payable	203,693	203,693	31
32	Accrued Interest Payable	35,997	35,997	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)	\$ 659,838	\$ 659,838	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,447,531	7,447,531	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)	\$ 7,447,531	\$ 7,447,531	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,107,369	\$ 8,107,369	45
46	TOTAL EQUITY	\$ 4,111,856	\$ 4,251,236	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 12,219,225	\$ 12,358,605	47

*(See instructions.)

Facility Name: Barton Senior Resid of Zion

Report Period Beginning: 1/1/19

Ending:

12/31/19

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	\$ 5,212,130	1
2	Discounts and Allowances	(481,426)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,730,704	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	67,462	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 67,462	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)	\$ 4,798,166	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,254,270	19
20	Health Care/ Personal Care	1,060,218	20
21	General Administration	1,316,452	21
	B. Capital Expense		
22	Ownership	1,245,233	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)	\$ 4,876,173	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (78,007)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (78,007)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 2,843,458	32
33	Private Pay - Net Inpatient Revenue	1,781,481	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>Food Stamp</u>	105,765	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,730,704	37

Period Beginning 1/1/19
Period End 12/31/19

Schedule I

IV. Cost Center Expenses
Line 22 Other

	Amount
Amortization Expense	6,776
Mortgage Preimum Insurance	37,607
Loan Service Fee	18,806
TOTAL	63,189

Adjustment Detail

Line	Description	Amount
	1 Disallow Sales Tax on Food	(1,288)
	10 Disallow Bad Debt Expense	(10,742)
	17 Adjust Depreciation to Medicaid Basis	(64,592)
	18 Offset Interest Income Against Expense	(67,462)
	Total Adjustments	(144,084)