FOR BHF USE

LL2

Supportive Living Facility

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2014)

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: 1000048

Facility Name: BOWMAN ESTATES

Address: 1968 N BOWMAN AVENUE (Number) DANVILLE (City) 61832 (Zip Code)

County: VERMILION

Telephone Number: (217) 431-4200 **Fax #** 217 431-4252

Federal Employer ID Number:

Date Current Owners were Certified: 10/31/2005

Type of Ownership:

	VOLUNTARY, NON-PROFIT		PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	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: FAITH STEWART **Telephone Number:** 815-935-1992 EXT. 257

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 01/01/2014 to 12/31/2014 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) David J. Mitchell

(Title) CFO, BMA Management, LTD

Paid Preparer

(Signed) (Date)

(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 BOWMAN ESTATES Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	76	Single Unit Apartment	76	27,740	1
2		Double Unit Apartment			2
3		Other			3
4	76	TOTALS	76	27,740	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	21,073	6,051		27,124	5
6	Double Unit					6
7	Other					7
8	TOTALS	21,073	6,051		27,124	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.78%

D. Indicate the number of paid bed-hold days the SLF had during this year 392 **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	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 2014 Fiscal Year: 2014
* 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. _____

Facility Name: BOWMAN ESTATES **Report Period Beginning: 01/01/2014 Ending: 12/31/2014**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	210,192	137,046	1,248	348,486		348,486	1
2	Housekeeping, Laundry and Maintenance	70,674	21,034	58,696	150,404		150,404	2
3	Heat and Other Utilities			109,356	109,356	(16,007)	93,349	3
4	Other (specify):			29,495	29,495		29,495	4
5	**TOTAL General Services**	280,866	158,080	198,795	637,741	(16,007)	621,734	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	361,773	3,144		364,917		364,917	6
7	Activities and Social Services	31,323	2,940		34,263		34,263	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	393,096	6,084		399,180		399,180	9
	C. General Administration							
10	Administrative and Clerical	117,008	10,262	251,318	378,588	(24,236)	354,352	10
11	Marketing Materials, Promotions and Advertising	35,325	5,559	20,605	61,489		61,489	11
12	Employee Benefits and Payroll Taxes			236,208	236,208		236,208	12
13	Insurance-Property, Liability and Malpractice			31,850	31,850		31,850	13
14	Other (specify):			58,905	58,905		58,905	14
15	**TOTAL General Administration**	152,333	15,821	598,886	767,040	(24,236)	742,804	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	826,295	179,985	797,681	1,803,961	(40,243)	1,763,718	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			285,365	285,365		285,365	17
18	Interest			141,546	141,546		141,546	18
19	Real Estate Taxes			62,648	62,648		62,648	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			419,894	419,894		419,894	22
23	**TOTAL Ownership**			909,453	909,453		909,453	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	826,295	179,985	1,707,134	2,713,414	(40,243)	2,673,171	24

Facility Name: BOWMAN ESTATES Report Period Beginning 01/01/2014 Ending: 12/31/2014

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	18.81	2
3	Certified Nurse Assistants	12	9.70	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	9.19	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	8.82	10
11	Laundry			11
12	Managers	5	19.79	12
13	Other Administrative	3	19.44	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

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	BMA Management, LTD	$ 131,525	1
2			2
		Total $ 131,525	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES				OTHER RELATED BUSINESS ENTITIES					
Name	1	City	2	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 [X]
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 [X]
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: BOWMAN ESTATES Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 296,261 Year land was acquired 2004 & 2012

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	76			2005	$ 6,519,739	$ 237,082	28	$ 237,081	$ (1)	$ 2,321,004	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				386,694	22,815	15	25,780	2,965	261,096	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)				$ 6,906,433	$ 259,897		$ 262,861	$ 2,964	$ 2,582,100	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	$ 623,951	$ 25,468	$ 124790	99,322	5	$ 584,278	18
19	Vehicles	22,608		4522	4,522	5	22,608	19
20	TOTAL (lines 18 and 19)	$ 646,559	$ 25,468	$ 129,312	103,844		$ 606,886	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: BOWMAN ESTATES Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	LANCASTER POLLARD		X	FIRST MORTGAGE	11/20/12	$ 4,925,100	$ 4,752,318	12/01/47	.0295	$ 141,545.84	1
2					/ /	$	$	/ /		$	2
3					/ /	$	$	/ /		$	3
	Working Capital										
4					/ /	$	$	/ /		$	4
5					/ /	$	$	/ /		$	5
6					/ /	$	$	/ /		$	6
7	TOTAL Facility Related					$ 4,925,100	$ 4,752,318			$ 141,546	7
	B. Non-Facility Related										
8					/ /	$	$	/ /		$	8
9					/ /	$	$	/ /		$	9
10	TOTALS (lines 7, 8 and 9)					$ 4,925,100	$ 4,752,318			$ 141,546	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: BOWMAN ESTATES **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2014 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 369,054	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	448,732 (20,753)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	22,348		6
7	Other Prepaid Expenses	24,611		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 843,993	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	296,261		13
14	Buildings, at Historical Cost	6,519,739		14
15	Leasehold Improvements, at Historical Cost	386,694		15
16	Equipment, at Historical Cost	646,559		16
17	Accumulated Depreciation (book methods)	(3,188,986)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	224,206		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(74,764)		20
21	Restricted Funds	864,736		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,674,445	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,518,437	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 17,359	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	13,580		30
31	Accrued Taxes Payable	63,894		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	221,622		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 316,454	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,752,318		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)**	$ 4,752,318	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,068,772	$	45
46	**TOTAL EQUITY**	$ 1,449,665	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 6,518,437	$	47

***(See instructions.)**

Facility Name: BOWMAN ESTATES **Report Period Beginning: 01/01/2014 Ending: 12/31/2014**

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 2,547,646	1
2	Discounts and Allowances	(26,444)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,521,202	3
	B. Other Operating Revenue		
4	Special Services	127,106	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	12,059	8
9	Non-Resident Meals	7,142	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 146,307	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	10,238	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 10,238	14
	D. Other Revenue (specify):		
15			15
16	**Insurance Adjustments**	5,646	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 5,646	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,683,393	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	637,741	19
20	Health Care/ Personal Care	399,180	20
21	General Administration	767,040	21
	B. Capital Expense		
22	Ownership	909,453	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)**	$ 2,713,414	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (30,021)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (30,021)	31

Expenses PG 3 Other

	General Services Detail	Amt
5200-5124-0-0	Exterminating	4,482
5200-5127-0-0	Rubbish Removal	8,378
5300-5140-0-0	Security & Monitoring	4,191
5200-5130-0-0	Vehicle Expense	12,444
5200-5131-0-0	Transportation Service	-
5200-5132-0-0	Water Softener	-
5200-5133-0-0	Window Washing	-
5200-5137-0-0	Miscellaneous Oper Expense	-
		29,495

	General Administration Detail	Amt
5160-5060-0-0	Consulting	205
5160-5063-0-0	Legal	2,827
5160-5064-0-0	Accounting	185
5160-5066-0-0	Audit	15,030
5160-5067-0-0	Contract Labor-Serv Prov	-
5160-5068-0-0	Contract Labor	3,894
5180-9999-0-0	Total Bad Debt	36,765
		58,905

	Ownership Other detail	Amt
9100-9101-0-0	Interest & Dividend Income	-
9100-9102-0-0	Assessment Income	-
9100-9103-0-0	Assessment Expense	-
9200-9202-0-0	Financing Fees	-
9200-9204-0-0	Mortgage Service Fee	-
9200-9205-0-0	Mortgage Insurance Prem	23,991
9200-9206-0-0	Participation Fee	-
9200-9207-0-0	Letter of Credit Fee	-
9200-9208-0-0	Bond & Draw Fee	-
9200-9209-0-0	Remarketing and Trustee Fee	-
9200-9212-0-0	Debt Write-Off	-
9300-9301-0-0	Partnership Management Fee	38,000
9300-9302-0-0	Asset Management Fee	17,600
9300-9303-0-0	Incentive Management	331,071
9300-9303-1-0	Incentive Asset Mgmt Fee	-
9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,600
9300-9305-0-0	Organizational Expense	-
9300-9306-0-0	Developer Fees	-
9300-9307-0-0	Closing Costs	-
9700-9702-0-0	Amortization Expense	7,632
9900-9901-0-0	Prior Period Adjustments	-
9900-9902-0-0	Dissolution of Business	-
9900-9903-0-0	Loss (Gain) on Sale of Assets	-
9900-9904-0-0	Business Interruption	-
9900-9905-0-0	Settlement	-
9900-9906-0-0	Property Damage Loss	-
9900-9907-0-0	Abandonment Loss	-
9900-9908-0-0	Grant Income	-
9900-9909-0-0	Misc: Title, Recording, Transfer	-
		419,894

Balance Sheet

	Other Current Assets Detail	Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	-
1102-9971-0-0	A/R-Employee Advance	-
1102-9973-0-0	A/R-Insurance Reimbursement	-
1102-9974-0-0	A/R-Subscription Receivable	-
1102-9975-0-0	A/R-CIP	-
1102-9976-0-0	A/R-Other	-
1102-9978-0-0	A/R-TIF/Abatement	-
		-

	Current Liabilities Detail	Amt
2112-0100-0-0	Accrued Asset Management Fee	8,800
2112-0101-0-0	Accrued Partnership Mgmt Fee	19,000
2112-0102-0-0	Accrued Incentive Mgmt Fee	150,071
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	22,318
2112-0110-0-0	Accrued Insurance	-
2112-0115-0-0	Accrued Developer Fee	-
2112-0130-0-0	Accrued MIP	-
2112-0146-0-0	Payroll Benefits	-
2112-0154-0-0	Unclaimed Property	833
2112-0155-0-0	Reservation Deposit	-
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	20,600
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
2112-0170-0-0	Line of Credit	-
2112-0175-0-0	Loan - Vehicle	-
		221,622