

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2005  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2005)**

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 Name: Bowman Estates

Address: 1968 N. Bowman Ave. Danville 61832  
Number City Zip Code

County: Vermilion

Telephone Number: 217-431-4200 Fax # 217-431-4252

Federal Employer ID Number: 36-4438015

Date Current Owners were Certified: 10/31/05

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:  
Name: David Mitchell Telephone Number: 815-935-1992

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/05 to 12/31/05 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: 01/01/05 Ending: 12/31/05

**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	76	Single Unit Apartment	76	18,375	1
2		Double Unit Apartment			2
3		Other			3
4		TOTALS	76	18,375	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	5,931	5,052		10,983	5
6	Double Unit					6
7	Other					7
8	TOTALS	5,931	5,052		10,983	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 59.77%

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

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

Noe

H. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* 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:

01/01/05

Ending:

12/31/05

## 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			
<b>A. General Services</b>								
1	Dietary and Food Purchase	86,801	45,627	600	133,028		133,028	1
2	Housekeeping, Laundry and Maintenance	32,732	14,435		47,167		47,167	2
3	Heat and Other Utilities			54,444	54,443	(4,649)	49,794	3
4	Other (specify):			4,854	4,854		4,854	4
5	<b>TOTAL General Services</b>	<b>119,533</b>	<b>60,062</b>	<b>59,898</b>	<b>239,492</b>	<b>(4,649)</b>	<b>234,843</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	106,362	545		106,907		106,907	6
7	Activities and Social Services	16,259	1,871		18,130		18,130	7
8	Other (specify):			4,299	4,299	(4,299)		8
9	<b>TOTAL Health Care and Programs</b>	<b>122,621</b>	<b>2,416</b>	<b>4,299</b>	<b>129,336</b>	<b>(4,299)</b>	<b>125,037</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	63,262	4,724	83,489	151,475	(9,346)	142,129	10
11	Marketing Materials, Promotions and Advertising	42,752	5,767	14,283	62,802		62,802	11
12	Employee Benefits and Payroll Taxes			88,703	88,703		88,703	12
13	Insurance-Property, Liability and Malpractice			28,399	28,399		28,399	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>106,014</b>	<b>10,491</b>	<b>214,874</b>	<b>331,379</b>	<b>(9,346)</b>	<b>322,033</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>348,168</b>	<b>72,969</b>	<b>279,071</b>	<b>700,207</b>	<b>(18,294)</b>	<b>681,913</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation							17
18	Interest			201,391	201,391		201,391	18
19	Real Estate Taxes			40,000	40,000		40,000	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>241,391</b>	<b>241,391</b>		<b>241,391</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>348,168</b>	<b>72,969</b>	<b>520,462</b>	<b>941,598</b>	<b>(18,294)</b>	<b>923,304</b>	<b>24</b>

Facility Name: Bowman Estates

Report Period Beginning 01/01/05

Ending: 12/31/05

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 18.80	1
2	Licensed Practical Nurses	0	15.00	2
3	Certified Nurse Assistants	5	8.80	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	14.43	6
7	Cook Helpers/Assistants	4	8.14	7
8	Dishwashers			8
9	Maintenance Workers	1	13.47	9
10	Housekeepers	1	7.28	10
11	Laundry			11
12	Managers	0	24.81	12
13	Other Administrative	1	16.58	13
14	Clerical			14
15	Marketing	1	17.60	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>15</b>	<b>\$</b>	<b>17</b>

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	None			\$	1
2					2
3					3
4					4
5					5
<b>Total</b>				<b>\$</b>	<b>6</b>

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	BMA Management, Ltd.	\$ 48,000	1
2			2
<b>Total</b>		<b>\$ 48,000</b>	<b>3</b>

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).

Facility Name: Bowman Estates

Report Period Beginning:

01/01/05

Ending:

12/31/05

VIII. OWNERSHIP COSTS

A. Purchase price of land 240,000 Year land was acquired 2004

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				\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	<b>Improvement Type</b>										
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)				\$	\$		\$	\$	\$	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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: **1/1/2005**

Ending: **12/31/12/31/2005**

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: **NO LEASE - PARTNERSHIP OWNS BUILDING & FIXED EQUIPMENT**

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	<b>TOTAL</b>				\$			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**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	<b>A. Directly Facility Related</b>										
	<b>Long-Term</b>										
1	BANK OF CARBONDALE		X	MORTGAGE LOAN	1/31/06	\$ 4,900,000	\$ 4,900,000	1/1/36	0.0700	\$ 201,391	1
2					/ /			/ /			2
3					/ /			/ /			3
	<b>Working Capital</b>										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	<b>TOTAL Facility Related</b>					\$ 4,900,000	\$ 4,900,000			\$ 201,391	7
	<b>B. Non-Facility Related</b>										
8					/ /			/ /			8
9					/ /			/ /			9
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$ 4,900,000	\$ 4,900,000			\$ 201,391	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: **01/01/05**

Ending:

**12/31/05****12/31/05****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/05**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 37,870	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	150,553		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,715		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	7,542,849		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 7,746,987	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	626,694		13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	495,000		16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 1,121,694	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 8,868,681	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 57,625	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,876		30
31	Accrued Taxes Payable	40,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Accrued liabilities	2,154		35
36	Unearned Revenue	2,028		36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 117,683	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,900,000		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$ 4,900,000	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 5,017,683	\$	45
46	<b>TOTAL EQUITY</b>	\$ 3,850,998	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 8,868,681	\$	47

Facility Name: Bowman Estates

Report Period Beginning: 01/01/05

Ending:

12/31/05

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 764,927	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 764,927</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
4	Special Services	11,984	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	7	7
8	Barber and Beauty Care	4,431	8
9	Non-Resident Meals	2,986	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 19,408</b>	<b>11</b>
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	10,625	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 10,625</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
15	Cable and Telephone	12,896	15
16	Misc revenue	760	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 13,656</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 808,616</b>	<b>18</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	239,492	19
20	Health Care/ Personal Care	129,336	20
21	General Administration	331,379	21
<b>B. Capital Expense</b>			
22	Ownership	241,391	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 941,598</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (132,982)</b>	<b>29</b>
30	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ (132,982)</b>	<b>31</b>

Operating Expenses PG 3

A. General Services - Other	\$	4,854
Exterminating	\$	558
Security and Monitoring	\$	450
Rubbish Removal	\$	1,688
Vehicle Expense	\$	1,874
Window Washing		
Misc Operating Expenses	\$	284
	\$	4,854
B. Healthcare and Programs - Other	\$	4,299
Beauty Shop	\$	4,299

A. Current Assets - Other	\$ 7,542,849
Construction Interest	\$ 59,435
Debt Service	\$ 242,257
Initial Operating Deficit	\$ 277,804
Property Tax and Insurance	\$ 38,937
Replacement	\$ 19,138
CIP	\$ 6,905,278
	\$ 7,542,849