

		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: Heritage Woods of Benton

Address: 1305 Bailey Lane Benton 62812  
Number City Zip Code

County: Franklin

Telephone Number: 618-439-9431 Fax # 618-439-9432

Federal Employer ID Number: 36-4230987

Date Current Owners were Certified: 07/30/04

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: (81 )

**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 Heritage Woods of Benton

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	92	Single Unit Apartment		36,500	1
2	8	Double Unit Apartment			2
3		Other			3
4	100	TOTALS		36,500	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	19,482	8,350		27,832	5
6	Double Unit					6
7	Other					7
8	TOTALS	19,482	8,350		27,832	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 76.25%

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

604 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)

None

H. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

\* 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. \_\_\_\_\_

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: Heritage Woods of Benton

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	160,401	107,452	1,679	269,532		269,532	1
2	Housekeeping, Laundry and Maintenance	59,472	30,101		89,573		89,573	2
3	Heat and Other Utilities			72,882	72,882	(7,511)	65,372	3
4	Other (specify):			8,245	8,245		8,245	4
5	<b>TOTAL General Services</b>	<b>219,873</b>	<b>137,552</b>	<b>82,807</b>	<b>440,232</b>	<b>(7,511)</b>	<b>432,721</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	276,527	1,637		278,164		278,164	6
7	Activities and Social Services	25,626	3,475		29,102		29,102	7
8	Other (specify):			14,435	14,435	(14,435)		8
9	<b>TOTAL Health Care and Programs</b>	<b>302,153</b>	<b>5,112</b>	<b>14,435</b>	<b>321,700</b>	<b>(14,435)</b>	<b>307,265</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	91,572	12,200	138,866	242,638	(18,382)	224,257	10
11	Marketing Materials, Promotions and Advertising	33,578	11,739	20,346	65,663		65,663	11
12	Employee Benefits and Payroll Taxes	127,024			127,024		127,024	12
13	Insurance-Property, Liability and Malpractice			30,615	30,615		30,615	13
14	Other (specify):			660	660		660	14
15	<b>TOTAL General Administration</b>	<b>252,174</b>	<b>23,940</b>	<b>190,487</b>	<b>466,601</b>	<b>(18,382)</b>	<b>448,219</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>774,200</b>	<b>166,604</b>	<b>287,728</b>	<b>1,228,532</b>	<b>(40,327)</b>	<b>1,188,205</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			608,726	608,726		608,726	17
18	Interest			414,821	414,821		414,821	18
19	Real Estate Taxes			1,400	1,400		1,400	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			25,865	25,865		25,865	22
23	<b>TOTAL Ownership</b>			<b>1,050,812</b>	<b>1,050,812</b>		<b>1,050,812</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>774,200</b>	<b>166,604</b>	<b>1,338,541</b>	<b>2,279,345</b>	<b>(40,327)</b>	<b>2,239,017</b>	<b>24</b>

Facility Name: Heritage Woods of Benton

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	\$ 18.96	1
2	Licensed Practical Nurses	1	13.94	2
3	Certified Nurse Assistants	12	8.63	3
4	Activity Director & Assistants	1	12.29	4
5	Social Service Workers			5
6	Head Cook	1	12.27	6
7	Cook Helpers/Assistants	8	7.82	7
8	Dishwashers			8
9	Maintenance Workers	1	13.29	9
10	Housekeepers	2	6.80	10
11	Laundry			11
12	Managers	1	25.72	12
13	Other Administrative	2	11.34	13
14	Clerical			14
15	Marketing	1	16.14	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>30</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>6</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).

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	BMA Management, Ltd.	\$ 77,258 1
2		
		<b>Total</b>
		\$ 77,258 3

Facility Name: Heritage Woods of Benton

Report Period Beginning:

01/01/05

Ending:

12/31/05

VIII. OWNERSHIP COSTS

A. Purchase price of land 81,711 Year land was acquired 2002

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	100			2004	\$ 8,057,995	\$ 312,740	28	\$ 312,740	\$	\$ 379,040	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6	Land Improvements				422,429	26,031	15	230,631	204,600	40,131	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)				\$ 8,480,424	\$ 338,771		\$ 543,371	\$ 204,600	\$ 419,171	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	\$ 822,129	\$ 253,794	\$ 253,794 #	\$	5	\$ 267,494	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 822,129	\$ 253,794	\$ 253,794	\$		\$ 267,494	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: Heritage Woods of Benton

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	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	<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	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			
	<b>A. Directly Facility Related</b>									
	<b>Long-Term</b>									
1	IHDA		X	MORTGAGE LOAN	12/20/02	\$ 7,730,000	\$ 7,623,945	2/1/35	0.0540	\$ 414,821
2					/ /			/ /		
3					/ /			/ /		
	<b>Working Capital</b>									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	<b>TOTAL Facility Related</b>					\$ 7,730,000	\$ 7,623,945			\$ 414,821
	<b>B. Non-Facility Related</b>									
8					/ /			/ /		
9					/ /			/ /		
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$ 7,730,000	\$ 7,623,945			\$ 414,821

\* 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: Heritage Woods of Benton

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	\$ 58,204	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	300,466		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,532		6
7	Other Prepaid Expenses	2,750		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	618,555		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,015,507	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	504,140		13
14	Buildings, at Historical Cost	8,057,995		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	822,129		16
17	Accumulated Depreciation (book methods)	(686,665)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	484,841		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(48,484)		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)	\$ 9,133,956	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 10,149,463	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 447,765	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	112,085		29
30	Accrued Salaries Payable	22,819		30
31	Accrued Taxes Payable	1,400		31
32	Accrued Interest Payable	34,308		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Accrued Liabilities	9,893		35
36	Unearned Revenue & Accrued Developer Fee	991,495		36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 1,619,765	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,623,945		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)	\$ 7,623,945	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 9,243,710	\$	45
46	<b>TOTAL EQUITY</b>	\$ 905,753	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 10,149,463	\$	47

Facility Name: Heritage Woods of Benton

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.)**

		<b>1</b>	
	<b>Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
<b>1</b>	Gross SLF Resident Revenue	\$ 1,815,558	<b>1</b>
<b>2</b>	Discounts and Allowances	(2,558)	<b>2</b>
<b>3</b>	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 1,813,000</b>	<b>3</b>
	<b>B. Other Operating Revenue</b>		
<b>4</b>	Special Services	35,328	<b>4</b>
<b>5</b>	Other Health Care Services		<b>5</b>
<b>6</b>	Special Grants		<b>6</b>
<b>7</b>	Gift and Coffee Shop	4	<b>7</b>
<b>8</b>	Barber and Beauty Care	18,954	<b>8</b>
<b>9</b>	Non-Resident Meals	6,886	<b>9</b>
<b>10</b>	Laundry		<b>10</b>
<b>11</b>	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 61,173</b>	<b>11</b>
	<b>C. Non-Operating Revenue</b>		
<b>12</b>	Contributions		<b>12</b>
<b>13</b>	Interest and Other Investment Income	18,706	<b>13</b>
<b>14</b>	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 18,706</b>	<b>14</b>
	<b>D. Other Revenue (specify):</b>		
<b>15</b>	Other Income	135,640	<b>15</b>
<b>16</b>	Cable & Phone	28,634	<b>16</b>
<b>17</b>	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 164,274</b>	<b>17</b>
<b>18</b>	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,057,153</b>	<b>18</b>

		<b>2</b>	
	<b>Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
<b>19</b>	General Services	440,232	<b>19</b>
<b>20</b>	Health Care/ Personal Care	321,700	<b>20</b>
<b>21</b>	General Administration	466,601	<b>21</b>
	<b>B. Capital Expense</b>		
<b>22</b>	Ownership	1,050,812	<b>22</b>
	<b>C. Other Expenses</b>		
<b>23</b>	Special Cost Centers		<b>23</b>
<b>24</b>	Non-Operating Expenses		<b>24</b>
<b>25</b>	Other (specify):		<b>25</b>
<b>26</b>			<b>26</b>
<b>27</b>			<b>27</b>
<b>28</b>	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 2,279,345</b>	<b>28</b>
<b>29</b>	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (222,192)</b>	<b>29</b>
<b>30</b>	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
<b>31</b>	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ (222,192)</b>	<b>31</b>

Operating Expenses PG 3

A. General Services - Other	\$8,245
Exterminating	\$2,007
Rubbish Removal	\$1,077
Vehicle Expense	\$1,458
Window Washing	\$95
Miscellaneous Operating Expense	\$1,196
Security & Monitoring	<u>\$2,411</u>
	\$8,245

B. Healthcare and Programs - Other

Beauty Shop	<u>\$14,435</u>
	\$14,435

C. General Administration

Bad Debts Expense	\$540
Contributions	<u>\$120</u>
	\$660

D. Ownership - Other

Mortgage Service Fee	\$11,207
Mortgage Insurance Premium	\$0
Asset Management Fee	\$12,408
Tax Credit Fees	<u>\$2,250</u>
	\$25,865

A. Current Assets - Other

Debt Service	\$46,570
Initial Operating Deficit	\$96
Medicaid Delayed Pmt	\$1,273
Medicaid Budget Delay	\$348,570
Mortgage Insurance Prem	\$91,346
Property Tax and Insurance	\$57,159
Replacement	\$46,121
Replacement- FFE	<u>\$27,419</u>
	\$618,555