

		FOR BHF USE				

LL2

**Supportive Living Facility**

**2009  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2009)**

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 Centralia

Address: 2049 East McCord Street Centralia 62801  
Number City Zip Code

County: Marion

Telephone Number: ( 618 ) 532-4590 Fax # (532 ) 532-4596

Federal Employer ID Number: 26-2591406

Date Current Owners were Certified: 01-20-09

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 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 checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2009 to 12/31/2009 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) <u>David J. Mitchell</u>	
	(Title) <u>CFO, BMA Management, LTD</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) <u>( )</u> _____	Fax # ( ) _____

In the event there are further questions about this report, please contact:  
Name: Grenshinka Osborne Telephone Number: (815) 935-1992 EXT 257  
Email Address: grenshinka.osborne@bma-mgmt.com

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 Centralia

Report Period Beginning: 01/01/2009 Ending: 12/31/2009

**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	74	Single Unit Apartment	74	27,010	1
2		Double Unit Apartment			2
3		Other			3
4	74	TOTALS	74	27,010	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	13,933	13,387		27,320	5
6	Double Unit					6
7	Other					7
8	TOTALS	13,933	13,387		27,320	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 101.15%

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

289 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

**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)

**H. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2009 Fiscal Year: 12/31/2009

\* 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: Heritage Woods of Centralia

Report Period Beginning:

01/01/2009

Ending: 12/31/2009

## 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	175,713	124,660	1,790	302,163		302,163	1
2	Housekeeping, Laundry and Maintenance	69,596	14,764	30,311	114,671		114,671	2
3	Heat and Other Utilities			155,850	155,850	(18,513)	137,337	3
4	Other (specify):			6,992	6,992		6,992	4
5	<b>TOTAL General Services</b>	<b>245,309</b>	<b>139,424</b>	<b>194,943</b>	<b>579,676</b>	<b>(18,513)</b>	<b>561,163</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	285,807	1,450		287,257		287,257	6
7	Activities and Social Services	22,945	6,643		29,588		29,588	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>308,752</b>	<b>8,093</b>		<b>316,845</b>		<b>316,845</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	87,836	12,462	200,060	300,358	(18,859)	281,499	10
11	Marketing Materials, Promotions and Advertising	33,695	3,804	52,373	89,872		89,872	11
12	Employee Benefits and Payroll Taxes			144,601	144,601		144,601	12
13	Insurance-Property, Liability and Malpractice			35,694	35,694		35,694	13
14	Other (specify):			17,805	17,805		17,805	14
15	<b>TOTAL General Administration</b>	<b>121,531</b>	<b>16,266</b>	<b>450,533</b>	<b>588,330</b>	<b>(18,859)</b>	<b>569,471</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>675,592</b>	<b>163,783</b>	<b>645,476</b>	<b>1,484,851</b>	<b>(37,372)</b>	<b>1,447,479</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			561,779	561,779		561,779	17
18	Interest			551,130	551,130		551,130	18
19	Real Estate Taxes			106,304	106,304		106,304	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			84,904	84,904		84,904	22
23	<b>TOTAL Ownership</b>			<b>1,304,117</b>	<b>1,304,117</b>		<b>1,304,117</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>675,592</b>	<b>163,783</b>	<b>1,949,593</b>	<b>2,788,968</b>	<b>(37,372)</b>	<b>2,751,596</b>	<b>24</b>

Facility Name: Heritage Woods of Centralia

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 19.82	1
2	Licensed Practical Nurses	1	14.61	2
3	Certified Nurse Assistants	12	8.66	3
4	Activity Director & Assistants	1	10.98	4
5	Social Service Workers			5
6	Head Cook	2	11.71	6
7	Cook Helpers/Assistants	3	8.20	7
8	Dishwashers			8
9	Maintenance Workers	1	12.48	9
10	Housekeepers	2	8.03	10
11	Laundry			11
12	Managers		26.49	12
13	Other Administrative			13
14	Clerical	2	19.80	14
15	Marketing	1	14.48	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>26</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				\$	1
2					2
3					3
4					4
5					5
				<b>Total</b>	<b>6</b>
				\$	

**VI. (B) Management fees paid to unrelated parties**

		Amount of Fee	
1	BMA Management , LTD	\$ 114,650	1
2			2
		<b>Total</b>	<b>3</b>
		\$	114,650

**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: Heritage Woods of Centralia

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

VIII. OWNERSHIP COSTS

A. Purchase price of land 102,538 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	74			2008	\$ 8,412,348	\$ 611,680	28	\$ 300,441	\$ (311,239)	\$ 976,680	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)				\$ 8,412,348	\$ 611,680		\$ 300,441	\$ (311,239)	\$ 976,680	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	\$ 104,596	\$ 71,618	\$ 20,919	(50,699)	5	\$ 71,618	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 104,596	\$ 71,618	\$ 20,919	(50,699)		\$ 71,618	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 CentraliaReport Period Beginning: 01/01/2009Ending: 2/31/2009**IX. RENTAL COSTS****A. Building and Fixed Equipment**1. Name of Party Holding Lease: N/A2. 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 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	Country Bank		X	First Mortgage (Refinance)	7/25/08	\$ 6,587,500	\$ 6,468,053	7/25/38	0.0625	\$ 411,629
2	Country Bank		X	First Mortgage	1/19/06	1,717,000	1,679,779	NA	0.0700	119,218
3	Country Bank		X	Line of Credit	/ /	30,613	240,352	12/31/09	Variable	16,659
	<b>Working Capital</b>									
4	Country Bank		X	Line of Credit	8/1/09	86,704	104,693	7/31/10	0.0575	3,625
5					/ /			/ /		5
6					/ /			/ /		6
7	<b>TOTAL Facility Related</b>					\$ 8,421,817	\$ 8,492,877			\$ 551,130
	<b>B. Non-Facility Related</b>									
8					/ /			/ /		8
9					/ /			/ /		9
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$ 8,421,817	\$ 8,492,877			\$ 551,130

\* 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 Centralia**Report Period Beginning: **01/01/2009**

Ending:

**12/31/2009****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (14,799)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	515,773		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	11,607		6
7	Other Prepaid Expenses	1,636		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 514,217	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	102,538		13
14	Buildings, at Historical Cost	8,412,348		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	104,596		16
17	Accumulated Depreciation (book methods)	(1,048,298)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	989,169		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(251,866)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <b>CIP-Land Option Addition</b>	2,000		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 8,310,487	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 8,824,704	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 41,330	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	104,693		29
30	Accrued Salaries Payable	30,571		30
31	Accrued Taxes Payable	159,684		31
32	Accrued Interest Payable	17,967		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>See page 7 Attachment</b>	26,331		35
36				36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 380,576	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	8,388,184		38
39	Mortgage Payable			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)	\$ 8,388,184	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 8,768,760	\$	45
46	<b>TOTAL EQUITY</b>	\$ 55,943	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 8,824,703	\$	47

Facility Name: Heritage Woods of Centralia

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

**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	\$ 2,205,403	<b>1</b>
<b>2</b>	Discounts and Allowances	(1,963)	<b>2</b>
<b>3</b>	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 2,203,440</b>	<b>3</b>
	<b>B. Other Operating Revenue</b>		
<b>4</b>	Special Services	93,506	<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		<b>7</b>
<b>8</b>	Barber and Beauty Care	21,456	<b>8</b>
<b>9</b>	Non-Resident Meals	4,234	<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>\$ 119,196</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	992	<b>13</b>
<b>14</b>	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 992</b>	<b>14</b>
	<b>D. Other Revenue (specify):</b>		
<b>15</b>	See Page Attachment	1,566	<b>15</b>
<b>16</b>			<b>16</b>
<b>17</b>	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 1,566</b>	<b>17</b>
<b>18</b>	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,325,194</b>	<b>18</b>

		<b>2</b>	
	<b>Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
<b>19</b>	General Services	579,676	<b>19</b>
<b>20</b>	Health Care/ Personal Care	316,845	<b>20</b>
<b>21</b>	General Administration	588,330	<b>21</b>
	<b>B. Capital Expense</b>		
<b>22</b>	Ownership	1,304,117	<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>\$ 2,788,968</b>	<b>28</b>
<b>29</b>	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (463,774)</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>\$ (463,774)</b>	<b>31</b>

Cost Center Expenses

A. General Services - Other

Exterminating	2,100
Rubbish Removal	3,640
Vehicle Expense	1,252
Misc Operating Expenses	
Total	<b>6,992</b>

C. General Administration - Other

Consulting	1,018
Legal	
Accounting	11,750
Audit	3,000
Bad Debt Expense	2,037
Total	<b>17,805</b>

D. Ownership

Organizational Expense	
Mortgage Insurance Premium	
Partnership Management Fee	
Asset Management Fee	
Incentive Manangement Fee	
Tax Credit Fee & Incentive Fee	
Amortization Expense	78,144
Financing Fee	6,760
Gain on the sale of asset	
Total	<b>84,904</b>

Reclassifications and Adjustments

Heat & Other Utilities (18,513) Cable

Administrative and Clerical (18,859) Telephone Revenue

**BALANCE SHEET**

C. Current Liabilities

Accrued Liabilities	19,092
Payroll Benefits	
Reservation Deposits	1,500
Unearned Revenue	5,739

**Total Other Current Liabilities**      **26,331**

## INCOME STATEMENT

### D. Other Revenue

Insurance adjustments	1,158
Donations	408
Sale costs offset	
Vending Revenue	
Property Lease Income	
Refunds	
Deposit Fee	
<b>Total Other Revenue</b>	<b>1,566</b>