

FOR BHF USE						

LL2

Supportive Living Facility

**2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)**

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.

<p>I. Facility ID Number: <u>1000048</u></p> <p>Facility Name: <u>Bowman Estates</u></p> <p>Address: <u>1968 N Bowman Avenue</u> <u>Danville</u> <u>61832</u> <small>Number City Zip Code</small></p> <p>County: <u>Vermillion</u></p> <p>Telephone Number: <u>(217) 431-4200</u> Fax # <u>(217) 431-4252</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>10-31-05</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Selena Edgington</u> Telephone Number: <u>815-935-1992 EXT 232</u> Email Address: _____</p>	<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 _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/13</u> to <u>12/31/13</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td rowspan="2" style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>David J. Mitchell</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>CFO, BMA Management, LTD</u></td> <td></td> </tr> <tr> <td rowspan="4" style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td>(Telephone) <u>()</u> _____ Fax # <u>()</u> _____</td> <td></td> </tr> </table> <p align="right">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</p>	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 # <u>()</u> _____	
<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 _____																																									
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 # <u>()</u> _____																																									

Facility Name: Bowman Estates

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	201,325	131,893	1,640	334,858		334,858	1
2	Housekeeping, Laundry and Maintenance	66,090	14,402	51,235	131,727		131,727	2
3	Heat and Other Utilities			107,772	107,772	(15,107)	92,665	3
4	Other (specify):			18,927	18,927		18,927	4
5	TOTAL General Services	267,415	146,295	179,574	593,284	(15,107)	578,177	5
B. Health Care and Programs								
6	Health Care/ Personal Care	352,666	4,291		356,957		356,957	6
7	Activities and Social Services	30,283	4,067		34,350		34,350	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	382,949	8,358		391,307		391,307	9
C. General Administration								
10	Administrative and Clerical	104,204	11,211	238,507	353,922	(12,829)	341,093	10
11	Marketing Materials, Promotions and Advertising	35,943	6,815	27,520	70,278		70,278	11
12	Employee Benefits and Payroll Taxes	229,228			229,228		229,228	12
13	Insurance-Property, Liability and Malpractice			32,367	32,367		32,367	13
14	Other (specify):			32,234	32,234		32,234	14
15	TOTAL General Administration	369,375	18,026	330,628	718,029	(12,829)	705,200	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,019,739	172,679	510,202	1,702,620	(27,936)	1,674,684	16
Capital Expenses								
D. Ownership								
17	Depreciation			299,480	299,480		299,480	17
18	Interest			143,992	143,992		143,992	18
19	Real Estate Taxes			57,868	57,868		57,868	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			529,148	529,148		529,148	22
23	TOTAL Ownership			1,030,488	1,030,488		1,030,488	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,019,739	172,679	1,540,690	2,733,108	(27,936)	2,705,172	24

Facility Name: Bowman Estates

Report Period Beginning: 01/01/13 Ending: 12/31/13

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 28.39	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14	10.30	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	14.65	5
6	Head Cook	1	22.22	6
7	Cook Helpers/Assistants	8	9.15	7
8	Dishwashers			8
9	Maintenance Workers	1	17.17	9
10	Housekeepers	2	8.81	10
11	Laundry			11
12	Managers	1	27.76	12
13	Other Administrative	2	12.72	13
14	Clerical			14
15	Marketing	1	20.42	15
16	Other			16
17	Total (lines 1 thru 16)	32	\$	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	\$ 122,839	1
2			2
Total		\$ 122,839	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

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:

01/01/13

Ending:

12/31/13

VIII. OWNERSHIP COSTS

A. Purchase price of land 2986261d 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	\$ 237,233	28	\$ 237,081	\$ (152)	\$ 2,083,922	1
2											2
3											3
4											4
5											5
Improvement Type											
6	LAND IMPROVEMENTS				386,694	22,832	15	25,780	2,948	238,281	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	\$ 260,065		\$ 262,861	\$ 2,796	\$ 2,322,203	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	\$ 617,468	\$ 39,415	\$ 123,494	84,079	5	\$ 558,810	18
19	Vehicles	22,608		4,521.6	4,522	5	22,608	19
20	TOTAL (lines 18 and 19)	\$ 640,076	\$ 39,415	\$ 128,015	88,600		\$ 581,418	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: 01/01/13

Ending: 12/31/13

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	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	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	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	LANCASTER POLLARD		X	FIRST MORTGAGE	11/20/12	\$ 4,925,100	\$ 4,836,578	12/1/47	0.0295	\$ 143,992
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 4,925,100	\$ 4,836,578			\$ 143,992
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 4,925,100	\$ 4,836,578			\$ 143,992

* 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: **01/01/13**

Ending:

12/31/13**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/13

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 754,736	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	422,268 (11,383)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,507		6
7	Other Prepaid Expenses	36,881		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,218,009	\$	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	640,076		16
17	Accumulated Depreciation (book methods)	(2,903,621)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	224,206		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(67,132)		20
21	Restricted Funds	817,088		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,913,311	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,131,320	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 26,409	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	38,236		30
31	Accrued Taxes Payable	62,098		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	533,841		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 660,584	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,836,578		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)	\$ 4,836,578	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,497,162	\$	45
46	TOTAL EQUITY	\$ 1,634,158	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,131,320	\$	47

*(See instructions.)

Facility Name: Bowman Estates

Report Period Beginning: 01/01/13

Ending:

12/31/13

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 2,471,512	1
2	Discounts and Allowances	(8,065)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,463,448	3
B. Other Operating Revenue			
4	Special Services	120,678	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	9,052	8
9	Non-Resident Meals	5,561	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 135,292	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	23,854	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 23,854	14
D. Other Revenue (specify):			
15	Insurance Adjustments	5,816	15
16	Late Fees and Emphy Donations	1,257	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 7,073	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,629,666	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	593,284	19
20	Health Care/ Personal Care	391,307	20
21	General Administration	718,029	21
B. Capital Expense			
22	Ownership	1,030,488	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)	\$ 2,733,108	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (103,442)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (103,442)	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	1,357
Rubbish Removal	5,784
Vehicle Expense	11,786
Transportation Service	-
Water Softener	-
Misc Operating	-
Total	18,927

C. General Administration - Other

Consulting	513
Legal	2,760
Accounting	105
Audit	17,440
Contract labor-Serv Prov	-
Bad Debt	10,216
Contract labor	1,200
Total	32,234

D. Ownership

Letter of Credit	
Mortgage Insurance Premium	46,270
Mortgage Service Fee	
Partnership Management Fee	38,000
Asset Management Fee	27,600
Incentive Manangement Fee	407,434

Tax Credit Fee & Incentive Fee	1,600
Amortization Expense	8,244
Remarketing and Trustee Fee	
Property Damage Loss	
Gain on Sale	

Total	529,148
-------	----------------

Reclassifications and Adjustments

Heat & Other Utilities	(15,107) Cable
------------------------	----------------

Administrative and Clerical	(12,829) Telephone Revenue
-----------------------------	----------------------------

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	22,031
Accrued Asset Mgmt Fee	18,800
Accrued Partnership Fee	19,000
Accrued Incentive Mgmt Fee	440,349
Unclaimed Property	808
Unearned Revenue	32,853
Accrued MIP	
Reservation Deposit	

Total Other Current Liabilities 533,841