

FOR BHF USE							

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

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: 1000043

Facility Name: Prairie Living at Chautauqua

Address: 955 Villa Court Carbondale 62901

Number City Zip Code

County: Jackson

Telephone Number: 618-351-7955 Fax # 618-351-6955

Federal Employer ID Number: _____

Date Current Owners were Certified: 11-22-04

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☒	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: Selena Edgington Telephone Number: 815-935-1992

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 01/01/2010 to 12/31/2010 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 # () _____
	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 Prairie Living at Chautauqua

Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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	71	Single Unit Apartment	71	25,915	1
2	4	Double Unit Apartment	4	1,460	2
3		Other			3
4	75	TOTALS	75	27,375	4

B. Census-For the entire report period.

1	2	3	4	5		
Type of Unit	Resident Days by Unit and Primary Source of Payment					
	Medicaid Recipient	Private Pay	Other	Total		
5	Single Unit	18,612	4,947		23,559	5
6	Double Unit					6
7	Other					7
8	TOTALS	18,612	4,947		23,559	8

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

86.06%

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

1,900 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 50 (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: 12/31/2010 Fiscal Year: 12/31/2010

* 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.

HFS 3745C (N-4-05)

IL478-2471

Facility Name: **Prairie Living at Chautauqua**

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

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	190,257	110,350	1,601	302,208		302,208	1
2	Housekeeping, Laundry and Maintenance	59,368	13,133	46,393	118,894		118,894	2
3	Heat and Other Utilities			94,170	94,170	(9,821)	84,349	3
4	Other (specify):			5,277	5,277		5,277	4
5	TOTAL General Services	249,625	123,483	147,441	520,549	(9,821)	510,728	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	355,590	1,739		357,329		357,329	6
7	Activities and Social Services	21,957	3,598		25,555		25,555	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	377,547	5,337		382,884		382,884	9
	C. General Administration							
10	Administrative and Clerical	84,755	12,919	181,673	279,347	(16,610)	262,737	10
11	Marketing Materials, Promotions and Advertising	35,421	3,909	36,135	75,465		75,465	11
12	Employee Benefits and Payroll Taxes			168,957	168,957		168,957	12
13	Insurance-Property, Liability and Malpractice			31,234	31,234		31,234	13
14	Other (specify):			42,398	42,398		42,398	14
15	TOTAL General Administration	120,176	16,828	460,397	597,401	(16,610)	580,791	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	747,348	145,648	607,838	1,500,834	(26,431)	1,474,403	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			295,811	295,811		295,811	17
18	Interest			274,334	274,334		274,334	18
19	Real Estate Taxes			61,707	61,707		61,707	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			137,037	137,037		137,037	22
23	TOTAL Ownership			768,889	768,889		768,889	23
24	GRAND TOTAL (Sum of lines 16 and 23)	747,348	145,648	1,376,727	2,269,723	(26,431)	2,243,292	24

Facility Name: **Prairie Living at Chautauqua**

Report Period Beginning: **01/01/2010** Ending: **12/31/2010**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 24.80	1
2	Licensed Practical Nurses	1	17.66	2
3	Certified Nurse Assistants	14	9.62	3
4	Activity Director & Assistants	1	13.04	4
5	Social Service Workers			5
6	Head Cook	1	16.03	6
7	Cook Helpers/Assistants	9	9.19	7
8	Dishwashers			8
9	Maintenance Workers	1	13.19	9
10	Housekeepers	2	8.53	10
11	Laundry			11
12	Managers	1	29.23	12
13	Other Administrative	2	13.76	13
14	Clerical			14
15	Marketing	1	18.50	15
16	Other			16
17	Total (lines 1 thru 16)	33	\$	17

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
Prairie Living West LLC	Carbondale

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. (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.	\$ 103,955	1
2			2
Total		\$ 103,955	3

Facility Name: Prairie Living at Chautauqua Report Period Beginning: 01/01/2010 Ending: 12/31/2010

VIII. OWNERSHIP COSTS

A. Purchase price of land 400,000 Year land was acquired 2003

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	75			2004	\$ 7,514,459	\$ 273,226	28	\$ 268,374	\$ (4,852)	\$ 1,645,046	1
2											2
3											3
4											4
5											5
6	Improvement Type										
6	Land Improvements				83,733	4,939	15	5,582	643	39,857	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)				\$ 7,598,192	\$ 278,165		\$ 273,956	\$ (4,209)	\$ 1,684,903	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	\$ 903,367	\$ 15,079	\$ 180,673	165,594	5	\$ 896,149	18
19	Vehicles	44,552	2,567	8,910	6,343	5	44,552	19
20	TOTAL (lines 18 and 19)	\$ 947,919	\$ 17,646	\$ 189,584	171,938		\$ 940,701	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: Prairie Living at Chautauqua

Report Period Beginning: 01/01/2010 Ending: 2/31/2010

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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	IHDA		X	FIRST MORTGAGE	12/1/03	\$ 4,438,000	\$ 4,261,451	5/1/45	0.0615	\$ 263,239	1
2	IHDA		X	SECOND MORTGAGE	12/1/03	702,032	602,161	6/1/38	0.0100	6,124	2
3	VILLA PARK, INC		X	THIRD MORTGAGE	12/8/03	335,000	335,000	1/1/44	NONE		3
4	VILLA LAND TRUST		X	FOURTH MORTGAGE	1/31/03	110,000	105,746	12/31/23	0.0500	4,971	4
5											5
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,585,032	\$ 5,304,358			\$ 274,334	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,585,032	\$ 5,304,358			\$ 274,334	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: **Prairie Living at Chautauqua**Report Period Beginning: **01/01/2010**

Ending:

12/31/2010**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2010**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 126,809	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	175,934		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,061		6
7	Other Prepaid Expenses	3,296		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Utility Security Deposits	500		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 323,600	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	483,733		13
14	Buildings, at Historical Cost	7,514,459		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	947,919		16
17	Accumulated Depreciation (book methods)	(2,625,604)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	315,447		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(137,879)		20
21	Restricted Funds	974,518		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,472,593	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,796,193	\$	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 157,703	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	63,993		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	78,762		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 300,458	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,304,357		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)	\$ 5,304,357	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,604,815	\$	45
46	TOTAL EQUITY	\$ 2,191,378	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,796,193	\$	47

Facility Name: Prairie Living at Chautauqua

Report Period Beginning: 01/01/2010

Ending:

12/31/2010

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	\$ 2,011,628	1
2	Discounts and Allowances	(7,988)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 2,003,640	3
	B. Other Operating Revenue		
4	Special Services	91,398	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	15,116	8
9	Non-Resident Meals	7,565	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 114,079	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,959	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 5,959	14
	D. Other Revenue (specify):		
15			15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 2,123,678	18

		2	
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	520,549	19
20	Health Care/ Personal Care	382,884	20
21	General Administration	597,401	21
	B. Capital Expense		
22	Ownership	768,889	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 2,269,723	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 2,123,678	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 146,045	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	1,080
Rubbish Removal	2,375
Vehicle Expense	1,781
Transportation Service	41
Misc Operating Expenses	
Total	5,277

C. General Administration - Other

Consulting	210
Legal	
Accounting	
Audit	13,540
Bad Debt	27,848
Contract Labor	800
Total	42,398

D. Ownership

Assessment Income	(406)
Mortgage Service Fee	10,702
Mortgage Insurance Premium	21,768
Partnership Management Fee	50,909
Asset Management Fee	17,389
Incentive Manangement Fee	25,000
Tax Credit Fee & Incentive Fee	1,700
Amortization Expense	8,892
Misc	83
Property Damage Loss	1,000
Total	137,037

Reclassifications and Adjustments

Heat & Other Utilities (9,821) Cable

Administrative and Clerical (16,610) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	38,658
Accrued Asset Mgmt Fee	17,388
Accrued Partnership Fee	
Accrued Incentive Mgmt Fee	
Accrued Developer Fee	
Unearned Revenue	820
Accrued MIP	21,896
Total Other Current Liabilities	78,762