

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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 I

Address: 955 Villa Court Carbondale 62901

Number City Zip Code

County: Jackson

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

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 EXT 232

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 01/01/12 to 12/31/12 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) _____ 4/29/2013
(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 Prairie Living at Chautauqua I

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

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	<u>68</u>	Single Unit Apartment	<u>68</u>	<u>24,888</u>	1
2	<u>7</u>	Double Unit Apartment	<u>7</u>	<u>2,562</u>	2
3		Other			3
4	<u>75</u>	TOTALS	<u>75</u>	<u>27,450</u>	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	<u>18,153</u>	<u>4,538</u>		<u>22,691</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>18,153</u>	<u>4,538</u>		<u>22,691</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 82.66%

D. Indicate the number of paid bed-hold days the SLF had during this year 314 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 56 (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: 2012 Fiscal Year: 2012

* 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. _____

STATE OF ILLINOIS

Page 3

Facility Name: Prairie Living at Chautauqua I

Report Period Beginning:

01/01/12

Ending:

12/31/12

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		118,529	1,106	119,635		119,635	1
2	Housekeeping, Laundry and Maintenance		15,557	51,077	66,634		66,634	2
3	Heat and Other Utilities			98,213	98,213	(9,144)	89,069	3
4	Other (specify):			4,657	4,657		4,657	4
5	TOTAL General Services		134,086	155,053	289,139	(9,144)	279,995	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		1,903		1,903		1,903	6
7	Activities and Social Services		3,042		3,042		3,042	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		4,945		4,945		4,945	9
	C. General Administration							
10	Administrative and Clerical		9,202	139,334	148,536	(13,364)	135,172	10
11	Marketing Materials, Promotions and Advertising		7,577	30,436	38,013		38,013	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			16,053	16,053		16,053	13
14	Other (specify):			1,006,256	1,006,256		1,006,256	14
15	TOTAL General Administration		16,779	1,192,079	1,208,858	(13,364)	1,195,494	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		155,810	1,347,132	1,502,942	(22,508)	1,480,434	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			287,366	287,366		287,366	17
18	Interest			267,824	267,824		267,824	18
19	Real Estate Taxes			69,950	69,950		69,950	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			63,138	63,138		63,138	22
23	TOTAL Ownership			688,278	688,278		688,278	23
24	GRAND TOTAL (Sum of lines 16 and 23)		155,810	2,035,410	2,191,220	(22,508)	2,168,712	24

CONTRACT LABOR

Facility Name: **Prairie Living at Chautauqua I**

STATE OF ILLINOIS

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

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

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

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	\$ 96,311	1
2			2
Total		\$ 96,311	3

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).

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	\$ 273,253	28	\$ 268,374	\$ (4,879)	\$ 2,191,676	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				89,246	5,464	15	5,950	486	50,537	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)				\$ 7,603,705	\$ 278,717		\$ 274,323	\$ (4,394)	\$ 2,242,213	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	\$ 924,982	\$ 8,649	\$ 184996	176,347	5	\$ 912,009	18
19	Vehicles	44,552					44,552	19
20	TOTAL (lines 18 and 19)	\$ 969,534	\$ 8,649	\$ 184,996	176,347		\$ 956,561	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 I**

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

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☒ NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	\$ 4,183,918		0.0615	\$ 258,655	1
2	IHDA		X	SECOND MORTGAGE	12/1/03	702,032	563,868	6/1/38	0.0100	5,744	2
3	VILLA PARK, INC		X	THIRD MORTGAGE	12/8/03	335,000	335,000	1/1/44	NONE		
4	VILLA LAND TRUST		X	FOURTH MORTGAGE	1/31/03	110,000	68,379	12/31/23	0.0500	3,425	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,585,032	\$ 5,151,165			\$ 267,824	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,585,032	\$ 5,151,165			\$ 267,824	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 I**Report Period Beginning: **01/01/12**

Ending:

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

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 129,790	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	424,147		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,848		6
7	Other Prepaid Expenses	2,849		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 576,634	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	400,000		13
14	Buildings, at Historical Cost	7,514,459		14
15	Leasehold Improvements, at Historical Cost	89,246		15
16	Equipment, at Historical Cost	969,534		16
17	Accumulated Depreciation (book methods)	(3,198,774)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	315,447		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(155,663)		20
21	Restricted Funds	667,214		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,601,463	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,178,097	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 132,449	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	71,093		30
31	Accrued Taxes Payable	2,849		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	167,803		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 374,194	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,151,165		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)	\$ 5,151,165	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,525,359	\$	45
46	TOTAL EQUITY	\$ 1,652,738	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,178,097	\$	47

*(See instructions.)

Facility Name: Prairie Living at Chautauqua I

Report Period Beginning: 01/01/12

Ending:

12/31/12

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,851,405	1
2	Discounts and Allowances	(5,173)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,846,232	3
	B. Other Operating Revenue		
4	Special Services	98,938	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	8,975	8
9	Non-Resident Meals	4,120	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 112,033	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	13,448	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 13,448	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,971,713	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	289,139	19
20	Health Care/ Personal Care	4,945	20
21	General Administration	1,208,858	21
	B. Capital Expense		
22	Ownership	688,278	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)	\$ 2,191,220	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (219,507)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (219,507)	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	1,447
Rubbish Removal	2,729
Vehicle Expense	
Transportation Service	481
Water Softener	
Misc Operating	
Total	4,657

C. General Administration - Other

Consulting	568
Legal	485
Accounting	90
Audit	12,560
Contract labor - ServProv	946,918
Bad Debt	44,915
Contract labor	720
	1,006,256

D. Ownership

Letter of Credit	
Mortgage Insurance Premium	21,076
Mortgage Service Fee	10,514
Partnership Management Fee	
Asset Management Fee	18,456
Incentive Manangement Fee	
Tax Credit Fee & Incentive Fee	1,700

Amortization Expense	8,892
Remarketing and Trustee Fee	
Property Damage Loss	2,500
Interest Income	
 Total	 63,138

Reclassifications and Adjustments

Heat & Other Utilities (9,144) Cable

Administrative and Clerical (13,364) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	43,390
Accrued Asset Mgmt Fee	36,367
Accrued Partnership Fee	46,627
Accrued Incentive Mgmt Fee	
Unclaimed Property	615
Unearned Revenue	18,684
Accrued MIP	22,120
Reservation Deposit	

Total Other Current Liabilities **167,803**