

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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

County: JACKSON

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

Federal Employer ID Number:

Date Current Owners were Certified: 11/22/2004

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	

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2014 to 12/31/2014 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	
Paid Preparer	(Title)	CFO, BMA Management, LTD	
	(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

In the event there are further questions about this report, please contact:

Name: SHANE ALLEE Telephone Number: 815-935-1992 EXT. 246

Email Address:

Facility Name PRAIRIE LIVING AT CHAUTAUQUA

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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>71</u>	Single Unit Apartment	<u>71</u>	<u>24,820</u>	1
2	<u>4</u>	Double Unit Apartment	<u>4</u>	<u>2,555</u>	2
3		Other			3
4	<u>75</u>	TOTALS	<u>75</u>	<u>27,375</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>17,812</u>	<u>2,945</u>		<u>20,757</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>17,812</u>	<u>2,945</u>		<u>20,757</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 75.82%

D. Indicate the number of paid bed-hold days the SLF had during this year 200 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: 2014 Fiscal Year: 2014

* 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: PRAIRIE LIVING AT CHAUTAUQUA

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	177,608	125,133	988	303,729		303,729	1
2	Housekeeping, Laundry and Maintenance	37,432	21,351	51,912	110,695		110,695	2
3	Heat and Other Utilities			107,710	107,710	(9,017)	98,693	3
4	Other (specify):			12,919	12,919		12,919	4
5	TOTAL General Services	215,040	146,484	173,529	535,053	(9,017)	526,036	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	307,243	2,271		309,514		309,514	6
7	Activities and Social Services	18,334	2,868		21,202		21,202	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	325,577	5,139		330,716		330,716	9
	C. General Administration							
10	Administrative and Clerical	80,332	12,075	192,161	284,568	(16,648)	267,920	10
11	Marketing Materials, Promotions and Advertising	35,986	4,765	32,668	73,419		73,419	11
12	Employee Benefits and Payroll Taxes			202,971	202,971		202,971	12
13	Insurance-Property, Liability and Malpractice			31,581	31,581		31,581	13
14	Other (specify):			37,791	37,791		37,791	14
15	TOTAL General Administration	116,318	16,840	497,172	630,330	(16,648)	613,682	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	656,935	168,463	670,701	1,496,099	(25,665)	1,470,434	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			285,490	285,490		285,490	17
18	Interest			262,213	262,213		262,213	18
19	Real Estate Taxes			66,876	66,876		66,876	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			66,906	66,906		66,906	22
23	TOTAL Ownership			681,485	681,485		681,485	23
24	GRAND TOTAL (Sum of lines 16 and 23)	656,935	168,463	1,352,186	2,177,584	(25,665)	2,151,919	24

Facility Name: PRAIRIE LIVING AT CHAUTAUQUA

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 1	1
2	Licensed Practical Nurses	1	17.87	2
3	Certified Nurse Assistants	12	10.00	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	8	9.29	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	8.95	10
11	Laundry			11
12	Managers	3	19.98	12
13	Other Administrative	1	19.85	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	27	\$	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

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	\$ 89,333	1
2			2
Total		\$ 89,333	3

Facility Name: PRAIRIE LIVING AT CHAUTAUQUA

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	27.5	\$ 273,253	\$ 0	\$ 2,738,182	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				89,246	5,365	15	5,950	585	61,332	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	\$ 278,618		\$ 279,203	\$ 585	\$ 2,799,514	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	\$ 935,623	\$ 6,872	\$ 187,125	180,253	5	\$ 926,446	18
19	Vehicles	44,552		8,910	8,910	5	44,552	19
20	TOTAL (lines 18 and 19)	\$ 980,175	\$ 6,872	\$ 196,035	189,163		\$ 970,998	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: 01/01/2014

Ending: 12/31/2014

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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	12/01/03	\$ 4,438,000	\$ 4,096,265	5/1/45	.0615	\$ 253,439.13	1
2	IHDA		X	SECOND MORTGAGE	12/01/03	\$ 702,032	\$ 524,801	06/01/38	.0100	\$ 5,355	2
3	VILLA PARK INC		X	THIRD MORTGAGE	12/08/03	\$ 335,000	\$ 335,000	01/01/44	NONE	\$	3
4	VILLA LAND TRUST		X	FOURTH MORTGAGE	01/31/03	110,000	68,379	12/31/23	5%	3,420	4
	Working Capital										
5					/ /	\$	\$	/ /		\$	5
6					/ /	\$	\$	/ /		\$	6
7	TOTAL Facility Related					\$ 5,585,032	\$ 5,024,445			\$ 262,213	7
	B. Non-Facility Related										
8					/ /	\$	\$	/ /		\$	8
9					/ /	\$	\$	/ /		\$	9
10	TOTALS (lines 7, 8 and 9)					\$ 5,585,032	\$ 5,024,445			\$ 262,213	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: 01/01/2014

Ending: 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 113,318	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	391,804 (37,191)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,768		6
7	Other Prepaid Expenses	7,549		7
8	Accounts Receivable (owners or related parties)	33,720		8
9	Other(specify):	9,495		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 527,462	\$	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	980,175		16
17	Accumulated Depreciation (book methods)	(3,770,512)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	315,447		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(171,379)		20
21	Restricted Funds	608,328		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,965,765	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,493,227	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 172,372	\$	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	68,678		31
32	Accrued Interest Payable	9,687		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	199,560		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 450,298	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,024,446		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)	\$ 5,024,446	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,474,743	\$	45
46	TOTAL EQUITY	\$ 1,018,484	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,493,227	\$	47

*(See instructions.)

Facility Name: PRAIRIE LIVING AT CHAUTAUQUA

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	\$ 1,753,914	1
2	Discounts and Allowances	(22,672)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,731,242	3
	B. Other Operating Revenue		
4	Special Services	71,375	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	7,767	8
9	Non-Resident Meals	1,479	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 80,621	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	6,953	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,953	14
	D. Other Revenue (specify):		
15			15
16	Insurance Adjustments	2,327	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,327	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,821,143	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	535,053	19
20	Health Care/ Personal Care	330,716	20
21	General Administration	630,330	21
	B. Capital Expense		
22	Ownership	681,485	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)	\$ 2,177,584	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (356,441)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (356,441)	31

Expenses PG 3 Other

General Services Detail		Amt
5200-5124-0-0	Exterminating	876
5200-5127-0-0	Rubbish Removal	3,066
5300-5140-0-0	Security & Monitoring	6,289
5200-5130-0-0	Vehicle Expense	2,203
5200-5131-0-0	Transportation Service	485
5200-5132-0-0	Water Softener	-
5200-5133-0-0	Window Washing	-
5200-5137-0-0	Miscellaneous Oper Expense	-
		12,919

General Administration Detail		Amt
5160-5060-0-0	Consulting	7,500
5160-5063-0-0	Legal	1,773
5160-5064-0-0	Accounting	63
5160-5066-0-0	Audit	13,900
5160-5067-0-0	Contract Labor-Serv Prov	-
5160-5068-0-0	Contract Labor	1,008
5180-9999-0-0	Total Bad Debt	13,547
		37,791

	Ownership Other detail	Amt
9100-9101-0-0	Interest & Dividend Income	-
9100-9102-0-0	Assessment Income	-
9100-9103-0-0	Assessment Expense	-
9200-9202-0-0	Financing Fees	-
9200-9204-0-0	Mortgage Service Fee	10,302
9200-9205-0-0	Mortgage Insurance Prem	20,640
9200-9206-0-0	Participation Fee	-
9200-9207-0-0	Letter of Credit Fee	-
9200-9208-0-0	Bond & Draw Fee	-
9200-9209-0-0	Remarketing and Trustee Fee	-
9200-9212-0-0	Debt Write-Off	-
9300-9301-0-0	Partnership Management Fee	-
9300-9302-0-0	Asset Management Fee	19,555
9300-9303-0-0	Incentive Management	-
9300-9303-1-0	Incentive Asset Mgmt Fee	-
9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,700
9300-9305-0-0	Organizational Expense	-
9300-9306-0-0	Developer Fees	-
9300-9307-0-0	Closing Costs	-
9700-9702-0-0	Amortization Expense	6,824
9900-9901-0-0	Prior Period Adjustments	-
9900-9902-0-0	Dissolution of Business	-
9900-9903-0-0	Loss (Gain) on Sale of Assets	-
9900-9904-0-0	Business Interruption	-
9900-9905-0-0	Settlement	2,884
9900-9906-0-0	Property Damage Loss	5,000
9900-9907-0-0	Abandonment Loss	-
9900-9908-0-0	Grant Income	-
9900-9909-0-0	Misc: Title, Recording, Transfer	-
		66,906

Balance Sheet

Other Current Assets Detail			Current Liabilities Detail		
		Amt			Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	1,215	2112-0100-0-0	Accrued Asset Management Fee	74,932
1102-9971-0-0	A/R-Employee Advance	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	46,627
1102-9973-0-0	A/R-Insurance Reimbursement	8,280	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	35,264
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	-
			2112-0130-0-0	Accrued MIP	22,335
			2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	615
			2112-0155-0-0	Reservation Deposit	-
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
			2112-0158-0-0	Deferred Gain on Sale	-
			2112-0159-0-0	Unearned Revenue	19,787
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2112-0170-0-0	Line of Credit	-
			2112-0175-0-0	Loan - Vehicle	-
		9,495			199,560

