

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000036

Facility Name: Coles Supportive Living

Address: 7419 South Exchange Chicago 60649

Number City Zip Code

County: Cook

Telephone Number: (773) 721-6600 Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 5/19/2004

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		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2019 to 12/31/2019 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)

(Title)

Paid Preparer

(Signed) (Date)

(Print Name and Title) Steven N. Lavenda, CPA Partner

(Firm Name & Address) Marcum LLP Nine Parkway North, Suite 200 Deerfield, IL 60015

(Telephone) (847) 282-6300 Fax (847) 282-6301

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

Name: Steven N. Lavenda Telephone Number: (847) - 282- 6300

Email Address:

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 Coles Supportive Living

Report Period Beginning: 1/1/2019 Ending: 12/31/2019

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

	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	129	Single Unit Apartment	129	47,085	1
2	10	Double Unit Apartment	10	3,650	2
3		Other			3
4	139	TOTALS	139	50,735	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	38,931	808		39,739	5
6	Double Unit					6
7	Other					7
8	TOTALS	38,931	808		39,739	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 78.33%

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

None Also, indicate the number of unpaid bed-hold days the SLF
had during this year. None (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: 12/31/2019 Fiscal Year: 12/31/2019

* 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 principal? N/A
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 principal? N/A
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 principal? N/A
If no, explain. _____

STATE OF ILLINOIS

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Facility Name: Coles Supportive Living

Report Period Beginning:

1/1/2019

Ending: 12/31/2019

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	218,805	242,551	3,533	464,889	(176)	464,713	1
2	Housekeeping, Laundry and Maintenance	166,119	43,437	171,778	381,334	(11,687)	369,647	2
3	Heat and Other Utilities			135,750	135,750	846	136,596	3
4	Other (specify):							4
5	TOTAL General Services	384,924	285,988	311,061	981,973	(11,017)	970,956	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	450,033	4,319	7	454,359	6,667	461,026	6
7	Activities and Social Services	31,587	1,674	1,677	34,938		34,938	7
8	Other (specify):					576	576	8
9	TOTAL Health Care and Programs	481,620	5,993	1,684	489,297	7,243	496,540	9
	C. General Administration							
10	Administrative and Clerical	277,605	4,705	282,438	564,748	(115,092)	449,656	10
11	Marketing Materials, Promotions and Advertising	64,577		13,241	77,818	2,269	80,087	11
12	Employee Benefits and Payroll Taxes			173,556	173,556		173,556	12
13	Insurance-Property, Liability and Malpractice			69,013	69,013	70,818	139,831	13
14	Other (specify):					6,907	6,907	14
15	TOTAL General Administration	342,182	4,705	538,248	885,135	(35,098)	850,037	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,208,726	296,686	850,993	2,356,405	(38,872)	2,317,533	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			33,744	33,744	148,996	182,740	17
18	Interest					271,321	271,321	18
19	Real Estate Taxes			180,374	180,374		180,374	19
20	Rent -- Facility and Grounds			577,426	577,426	(569,796)	7,630	20
21	Rent -- Equipment			5,676	5,676		5,676	21
22	Other (specify):							22
23	TOTAL Ownership			797,220	797,220	(149,479)	647,741	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,208,726	296,686	1,648,213	3,153,625	(188,351)	2,965,274	24

STATE OF ILLINOIS		Page 3A
Coles Supportive Living		
Report Period Beginning:	1/1/2019	
Ending:	12/31/2019	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	\$ (264,033)	17 1
2 Capitalized R&M	(24,384)	02 2
3 Cable TV	(8,645)	02 3
4 Bank Charges	(5,008)	10 4
5 Use Tax	(27)	10 5
6 Meals and Entertainment	(1,316)	10 6
7 Interest Income	(3,573)	18 7
8 Bad Debts	(1,556)	10 8
9 Penalties	(265)	10 9
10 Miscellaneous Income	(300)	02 10
11 Food Service - Liquor	(176)	01 11
12		12
13 MANAGEMENT OFFICE ALLOCATION		13
14 Housekeeping/Maint/Laundry	1,927	02 14
15 Utilities	846	03 15
16 Health Care/Personal Care	6,667	06 16
17 Health Care Emp Ben Payroll Taxes	576	08 17
18 Administrative and General	122,923	10 18
19 Advertising and Marketing	2,269	11 19
20 Insurance	4,592	13 20
21 Admin Emp Benefits & Payroll Taxes	6,907	14 21
22 Building Rental	7,630	20 22
23 Management Office Allocation	(229,843)	10 23
24		24
25 BUILDING COMPANY		25
26 Rent	(577,426)	20 26
27 Interest Income	(307)	18 27
28 Asset Management Fee	19,715	02 28
29 Interest Expense	275,202	18 29
30 Depreciation	413,029	17 30
31 Insurance	66,226	13 31
32		32
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98		98
99		99
100		100
101 Total	(188,351)	101

Facility Name: Coles Supportive Living

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.11	\$ 36.92	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	10.87	12.74	3
4	Activity Director & Assistants	1.28	11.85	4
5	Social Service Workers			5
6	Head Cook	2.26	13.45	6
7	Cook Helpers/Assistants	6.73	11.10	7
8	Dishwashers			8
9	Maintenance Workers	0.67	14.37	9
10	Housekeepers	6.18	11.37	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.00	39.13	13
14	Clerical	5.68	16.62	14
15	Marketing	1.03	30.09	15
16	Other			16
17	Total (lines 1 thru 16)	37.82	\$ 15.37	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
Rockford Supportive Living	Rockford, IL
Robbins Supportive Living	Robbins, IL
Jackson Park Supportive Living	Chicago, IL
Grand Regency of Peoria	Peoria, IL

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Grand Lifestyles	Skokie, IL	Management Co.
Coles IL SLF Realty	Chicago, IL	Building Co.
Grand at Twin Lakes	Palatine, IL	Ind. Living

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: N/A 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	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Coles Supportive Living

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 305,000 Year land was acquired 2016

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	139		2016	2004	\$ 2,458,747	\$ 446,773	35	\$ 70,250	\$ (376,523)	\$ 281,000	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				202,523		20	10,126	10,126	18,013	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)				\$ 2,661,270	\$ 446,773		\$ 80,376	\$ (366,397)	\$ 299,013	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	\$ 1,014,116	\$	\$ 101,412	101,412		\$ 381,667	18
19	Vehicles	9,522		952	952		3,808	19
20	TOTAL (lines 18 and 19)	\$ 1,023,638	\$	\$ 102,364	102,364		\$ 385,475	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

XI. OWNERSHIP COSTS (continued)
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

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		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 \$ 5,676
4	Additions			/ /				4	
5				/ /				5	
6	Allocated from Grand Lifestyle			/ /	7,630			6	
7	TOTAL				\$ 7,630			7	

8. Is movable equipment rental included in building rental?

☐ YES ☐ NO

9. Rental amount for movable equipment \$ 5,676

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	MB Financial		X	Mortgage	/ /	\$	6,956,794	/ /		\$ 274,895	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	6,956,794			\$ 274,895	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-3,573	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	6,956,794			\$ 271,322	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: Coles Supportive Living

Report Period Beginning: 1/1/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 363,822	\$ 462,000	1
2	Cash-Patient Deposits	1,646	1,646	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	850,422	850,430	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	62,653	88,760	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):		668,650	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,278,543	\$ 2,071,486	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		305,000	13
14	Buildings, at Historical Cost		2,824,346	14
15	Leasehold Improvements, at Historical Cost	33,744	33,744	15
16	Equipment, at Historical Cost	266,251	1,162,504	16
17	Accumulated Depreciation (book methods)	(299,995)	(1,382,787)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	123,858	2,563,858	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 123,858	\$ 5,506,665	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,402,401	\$ 7,578,151	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 56,662	\$ 82,731	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	81,844	81,844	30
31	Accrued Taxes Payable	119,121	256,418	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	137,006	290,289	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 394,633	\$ 711,282	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		6,956,794	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43	See Attached	301,398	349,277	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 301,398	\$ 7,306,071	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 696,031	\$ 8,017,353	45
46	TOTAL EQUITY	\$ 706,370	\$ (439,202)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,402,401	\$ 7,578,151	47

*(See instructions.)

Facility Name: Coles Supportive Living

Report Period Beginning: 1/1/2019

Ending:

12/31/2019

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

1			
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 4,611,111	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,611,111	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,573	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,573	14
	D. Other Revenue (specify):		
15		300	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 300	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,614,984	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	981,973	19
20	Health Care/ Personal Care	489,297	20
21	General Administration	885,135	21
	B. Capital Expense		
22	Ownership	797,220	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)	\$ 3,153,625	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,461,359	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,461,359	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,386,361	32
33	Private Pay - Net Inpatient Revenue	1,224,750	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,611,111	37