

		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: 1000143

Facility Name: Prairie Green Dixie Crossing

Address: 1040 Dixie Highway Chicago Heights 60411

County: Cook

Telephone Number: (708) 754-5700 Fax # (708) 754-5734

Federal Employer ID Number:

Date Current Owners were Certified: 5/30/2013

Type of Ownership:

☐

VOLUNTARY, NON-PROFIT

☐

Charitable Corp.

☐

Trust

IRS Exemption Code

☒

PROPRIETARY

☐

Individual

☐

Partnership

☐

Corporation

☐

"Sub-S" Corp.

☒

Limited Liability Co.

☐

Trust

☐

Other

☐

GOVERNMENTAL

☐

State

☐

County

☐

Other

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

Name: Anna Kobrzak Telephone Number: (312) 673-4360

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 1/1/19 to 12/31/19 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)

(Type or Print Name) Steve Hippel

(Title) Chief Financial Officer

Paid Preparer

(Signed)

(Print Name and Title) Denise Gadomski
Partner

(Firm Name & Address) Plante & Moran, PLLC
1111 Superior Ave Suite 1250 Cleveland, OH 44114

(Telephone) (216) 274-6514 Fax # (248) 233-7349

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 Green Dixie Crossing Report Period Beginning: 1/1/19 Ending: 12/31/19

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	144	Single Unit Apartment	144	52,560	1
2		Double Unit Apartment			2
3		Other			3
4	144	TOTALS	144	52,560	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	31,522	2,402		33,924	5
6	Double Unit					6
7	Other					7
8	TOTALS	31,522	2,402		33,924	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 64.54%

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)

None

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?

Yes If yes, did the facility make all of the required payments of interest and principal? Yes
If no, explain. N/A

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. N/A

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. N/A

STATE OF ILLINOIS

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Facility Name: Prairie Green Dixie Crossing

Report Period Beginning:

1/1/19

Ending:

12/31/19

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	372,597	256,495	4,212	633,304	(63,046)	570,258	1
2	Housekeeping, Laundry and Maintenance	129,249	206,844	1,948	338,041	2,147	340,188	2
3	Heat and Other Utilities			135,396	135,396		135,396	3
4	Other (specify): Trash & Refuse			29,051	29,051		29,051	4
5	TOTAL General Services	501,846	463,339	170,607	1,135,792	(60,899)	1,074,893	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	639,489	5,510	7,957	652,956		652,956	6
7	Activities and Social Services	46,641	6,426	2,826	55,893	(3,970)	51,923	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	686,130	11,936	10,783	708,849	(3,970)	704,879	9
	C. General Administration							
10	Administrative and Clerical	212,548	22,863	351,123	586,534	(15,473)	571,061	10
11	Marketing Materials, Promotions and Advertising	160,530	27,095	108,658	296,283		296,283	11
12	Employee Benefits and Payroll Taxes			190,418	190,418		190,418	12
13	Insurance-Property, Liability and Malpractice			152,278	152,278		152,278	13
14	Other (specify): Contributions, Bad Debt			247,553	247,553	(247,553)		14
15	TOTAL General Administration	373,078	49,958	1,050,030	1,473,066	(263,026)	1,210,040	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,561,054	525,233	1,231,420	3,317,707	(327,895)	2,989,812	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			667,577	667,577	69,152	736,729	17
18	Interest			855,166	855,166	(67,950)	787,216	18
19	Real Estate Taxes			159,203	159,203		159,203	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			27,729	27,729	(19,884)	7,845	21
22	Other (specify):							22
23	TOTAL Ownership			1,709,675	1,709,675	(18,682)	1,690,993	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,561,054	525,233	2,941,095	5,027,382	(346,577)	4,680,805	24

Facility Name: **Prairie Green Dixie Crossing**

Report Period Beginning **1/1/19** Ending: **12/31/19**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.39	\$ 28.72	1
2	Licensed Practical Nurses	3.60	24.64	2
3	Certified Nurse Assistants	11.91	14.36	3
4	Activity Director & Assistants	1.25	17.94	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	8.78	14.03	7
8	Dishwashers			8
9	Maintenance Workers	1.37	25.25	9
10	Housekeepers	2.36	11.67	10
11	Laundry			11
12	Managers Dining Director	0.97	24.99	12
13	Other Administrative	0.67	45.23	13
14	Clerical	4.94	22.01	14
15	Marketing	1.79	46.49	15
16	Other AL Director	0.93	33.75	16
17	Total (lines 1 thru 16)	38.96	\$ 19.42	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

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	Senior Lifestyle Corporation	\$ 240,923	1
2			2
Total		\$ 240,923	3

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: **Prairie Green Dixie Crossing**

Report Period Beginning:

1/1/19

Ending:

12/31/19

VIII. OWNERSHIP COSTS**A. Purchase price of land** 1 Year land was acquired 2013**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	144		2013	2013	\$ 15,976,939	\$	27	\$ 591,738	\$ 591,738	\$ 4,142,169	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements			2013	1,006,884		20	50,344	50,344	352,409	6
7	Land Improvements			2016	20,120		20	1,006	1,006	4,024	7
8	Bldg Improvements			2014	5,280		20	264	264	1,584	8
9	Bldg Improvements			2015	86,180		20	4,309	4,309	21,545	9
10	Bldg Improvements			2016	32,282		20	1,614	1,614	6,456	10
11	Land Improvements			2017	1,295		20	65	65	194	11
12	Bldg Improvements			2017	16,073		20	804	804	2,411	12
13	Bldg Improvements			2018	8,803		20	440	440	880	13
14	Community Flooring Replacement			2019	78,501		20	3,925	3,925	3,925	14
15	Cabinetry and Counter Top Replacement			2019	11,312		20	566	566	566	15
16	From Page 5A				45,829	667,577		2,291	(665,286)	2,291	16
17	TOTAL (lines 1 thru 16)				\$ 17,289,498	\$ 667,577		\$ 657,366	\$ (10,211)	\$ 4,538,456	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	\$ 793,628	\$	\$ 79,363	79,363		\$ 791,548	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 793,628	\$	\$ 79,363	79,363		\$ 791,548	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	Totals from Page 5, Carried Forward		\$ 17,289,498	\$ 667,577		\$ 657,366	\$ (10,211)	\$ 4,538,456	1
2	Smoke Detector Replacement	2019	25,672		20	1,284	1,284	1,284	2
3	Activity Room AC Unit	2019	7,850		20	393	393	393	3
4	Replace Smoke Detectors- Phase 2	2019	12,307		20	615	615	615	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28	Financial Statement Depreciation			667,577			(667,577)		28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,335,327	\$ 1,335,154		\$ 659,658	\$ (675,496)	\$ 4,540,747	34

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

Facility Name: Prairie Green Dixie Crossing

Report Period Beginning: 1/1/19

Ending: 12/31/19

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 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 \$ 27,729

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	Build Property	5/31/12	\$ 18,500,000	\$ 16,231,519	6/1/43	4.3000	\$ 730,171	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 18,500,000	\$ 16,231,519			\$ 730,171	7
	B. Non-Facility Related										
8	Other Finance Costs		X		/ /			/ /		124,995	8
9	Interest Income		X		/ /			/ /		-67,950	9
10	TOTALS (lines 7, 8 and 9)					\$ 18,500,000	\$ 16,231,519			\$ 787,216	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.

STATE OF ILLINOIS

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Facility Name: **Prairie Green Dixie Crossing**Report Period Beginning: **1/1/19**

Ending:

12/31/19**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/19**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 595,810	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,065,399 (534,905)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	145,656		6
7	Other Prepaid Expenses	20,823		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,292,783	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1		13
14	Buildings, at Historical Cost	16,263,537		14
15	Leasehold Improvements, at Historical Cost	1,028,298		15
16	Equipment, at Historical Cost	793,627		16
17	Accumulated Depreciation (book methods)	(5,074,331)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	2,622,414		21
22	Other Long-Term Assets: Other Deposits	92,798		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,726,344	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,019,127	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 325,223	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	92,063		30
31	Accrued Taxes Payable	1,167,241		31
32	Accrued Interest Payable	219,256		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Withheld Dues/Other Liabilities	22,934		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,826,717	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	16,231,519		38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Intercompany	6,327,807		42
43	Deferred Revenues	171,054		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 22,730,380	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 24,557,097	\$	45
46	TOTAL EQUITY	\$ (6,537,970)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 18,019,127	\$	47

*(See instructions.)

Facility Name: Prairie Green Dixie Crossing

Report Period Beginning: 1/1/19

Ending:

12/31/19

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	\$ 3,843,668	1
2	Discounts and Allowances	16,870	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,860,538	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	63,046	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 63,046	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	67,950	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 67,950	14
	D. Other Revenue (specify):		
15	Maint, Move-In, Admin, Late, Transactions	606,883	15
16	Rental Revenue	19,884	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 626,767	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,618,301	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,135,792	19
20	Health Care/ Personal Care	708,849	20
21	General Administration	1,473,066	21
	B. Capital Expense		
22	Ownership	1,709,675	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)	\$ 5,027,382	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (409,081)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (409,081)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,647,201	32
33	Private Pay - Net Inpatient Revenue	213,337	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,860,538	37

Chicago Heights SLF LLC
 Adjustments
 12/31/2019

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
4220350000	Retail Rental Income - OTH	19,884.00	5580.00	IS 21.3
4410332000	Resident Meal Revenue	63,045.89	5330.00	IS 1.2
4550340000	Maintenance Services Rev	115.00	5400.00	IS 2.2
4580350000	Services Revenue - OTH	75.00	5400.00	IS 2.2
4825402000	Community/Move In Fee - AL	5,000.00	5400.00	IS 10.2
4831350000	Interest Income	67,950.04	5590.00	IS 18.3
4875350000	Miscellaneous Revenue	5,046.73	5400.00	IS 10.2
5565350000	Charitable Contributions	1,500.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	244,912.00	9765.00	IS 14.3
5551330000	Entertainment Expense	3,860.06	7125.00	IS 7.2
5780350000	Bank Fees	5,426.08	7615.00	IS 10.2
5745330000	Resident Gift Expense	110.43	7125.00	IS 7.2
6605350000	Non-Allowable Depreciation	1,140.80	8040.00	IS 14.3
6605350000	Adjustment to SL Depreciation	(69,152.00)	8040.00	IS 17.3
5825340000	Additional R&M	(2,336.94)	7720.00	IS 2.2
Total		346,577.09		

Chicago Heights SLF LLC
Management Fee Costs
2019

Description	Amount on pg 3	Cost to SLC	Adjustment
Management Fees	200,283.00	200,283.00	-
Company Management Fee	20,319.96	20,319.96	-
Asset Management Fee	20,319.96	20,319.96	-