

		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: 1000147

Facility Name: Prairie Green at Fays Point

Address: 1546 W Water Street Blue Island 60406

Number City Zip Code

County: Cook

Telephone Number: (708) 489-1503 Fax # (708) 489-1506

Federal Employer ID Number: _____

Date Current Owners were Certified: 10/29/2014

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: 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) _____ (Date) _____

(Type or Print Name) Steve Hippel

(Title) Chief Financial Officer

Paid
Preparer

(Signed) _____ (Date) _____

(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

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	120	Single Unit Apartment	120	43,800	1
2		Double Unit Apartment			2
3		Other			3
4	120	TOTALS	120	43,800	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	33,192	3,847		37,039	5
6	Double Unit					6
7	Other					7
8	TOTALS	33,192	3,847		37,039	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.56%

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 at Fays Point

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	392,585	259,396	2,511	654,492	(25,753)	628,739	1
2	Housekeeping, Laundry and Maintenance	154,289	136,134	130	290,553	(19,884)	270,669	2
3	Heat and Other Utilities			119,290	119,290	(9)	119,281	3
4	Other (specify): Trash & Refuse			11,140	11,140		11,140	4
5	TOTAL General Services	546,874	395,530	133,071	1,075,475	(45,646)	1,029,829	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	475,827	3,633	5,237	484,697		484,697	6
7	Activities and Social Services	61,584	6,289	2,870	70,743	(2,063)	68,680	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	537,411	9,922	8,107	555,440	(2,063)	553,377	9
	C. General Administration							
10	Administrative and Clerical	191,908	24,259	518,709	734,876	(23,444)	711,432	10
11	Marketing Materials, Promotions and Advertising	64,141	8,093	122,206	194,440		194,440	11
12	Employee Benefits and Payroll Taxes			202,286	202,286		202,286	12
13	Insurance-Property, Liability and Malpractice			159,199	159,199		159,199	13
14	Other (specify): Contributions, Bad Debt			187,575	187,575	(187,575)		14
15	TOTAL General Administration	256,049	32,352	1,189,975	1,478,376	(211,019)	1,267,357	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,340,334	437,804	1,331,153	3,109,291	(258,728)	2,850,563	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			694,722	694,722	2,493	697,215	17
18	Interest			842,403	842,403	(51,253)	791,150	18
19	Real Estate Taxes			410,390	410,390		410,390	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			29,035	29,035		29,035	21
22	Other (specify): Amortization			39,974	39,974	(39,974)		22
23	TOTAL Ownership			2,016,524	2,016,524	(88,734)	1,927,790	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,340,334	437,804	3,347,677	5,125,815	(347,462)	4,778,353	24

Facility Name: **Prairie Green at Fays Point**

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	0.43	\$ 25.59	1
2	Licensed Practical Nurses	2.62	23.72	2
3	Certified Nurse Assistants	10.60	16.05	3
4	Activity Director & Assistants	1.70	17.42	4
5	Social Service Workers			5
6	Head Cook	1.85	15.19	6
7	Cook Helpers/Assistants	6.76	14.83	7
8	Dishwashers			8
9	Maintenance Workers	2.38	20.65	9
10	Housekeepers	1.95	12.83	10
11	Laundry			11
12	Managers Diet Mgr	1.05	33.17	12
13	Other Administrative	0.47	48.54	13
14	Clerical	3.73	25.48	14
15	Marketing	0.69	53.92	15
16	Other AL Director	0.77	32.87	16
17	Total (lines 1 thru 16)	35.00	\$ 19.73	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

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	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	\$ 253,260	1
2			2
Total		\$ 253,260	3

Facility Name: Prairie Green at Fays PointReport Period Beginning:1/1/19Ending:12/31/19

VIII. OWNERSHIP COSTS

A. Purchase price of land750,677Year land was acquired2014

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	120		2014	2014	\$ 14,831,544	\$	27	\$ 549,316	\$ 549,316	\$ 3,295,899	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvement			2017	42,952		20	2,148	2,148	6,443	6
7	Disposal			2018	(10,499)		20	(525)	(525)	(1,050)	7
8	Community Flooring Replacement			2019	78,945		20	3,947	3,947	3,947	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16	Book Depreciation					694,722			(694,722)		16
17	TOTAL (lines 1 thru 16)				\$ 14,942,942	\$ 694,722		\$ 554,886	\$ (139,836)	\$ 3,305,239	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	\$ 1,423,284	\$	\$ 142,328	142,328	10	\$ 1,418,044	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,423,284	\$	\$ 142,328	142,328		\$ 1,418,044	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 Green at Fays Point

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	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 \$ 29,035

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	Home Loan	10/29/14	\$ 2,202,042	\$ 3,488,035	6/1/43	4.3000	\$	1
2	IHDA		X	Bonds	10/29/14	12,355,149	13,383,225	6/1/43	5.7500	842,403	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,557,191	\$ 16,871,260			\$ 842,403	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-51,253	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,557,191	\$ 16,871,260			\$ 791,150	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 at Fays Point**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	\$ 1,192,453	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,706,709 (498,596)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	101,267		6
7	Other Prepaid Expenses	16,734		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,518,567	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	750,677		13
14	Buildings, at Historical Cost	14,250,555		14
15	Leasehold Improvements, at Historical Cost	692,388		15
16	Equipment, at Historical Cost	1,423,284		16
17	Accumulated Depreciation (book methods)	(4,322,620)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	633,510		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(206,532)		20
21	Restricted Funds	234,357		21
22	Other Long-Term Assets: Other Deposits	1,043,543		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,499,162	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,017,729	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 327,531	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,442		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	76,747		30
31	Accrued Taxes Payable	369,060		31
32	Accrued Interest Payable	144,479		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Union Dues Withholding/Other Liab.	16,038		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 938,297	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,488,035		38
39	Mortgage Payable			39
40	Bonds Payable	13,383,225		40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Intercompany Payable	2,229,968		42
43	Deferred Revenues	182,501		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 19,283,729	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 20,222,026	\$	45
46	TOTAL EQUITY	\$ (3,204,297)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 17,017,729	\$	47

*(See instructions.)

Facility Name: Prairie Green at Fays Point

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	\$ 4,153,879	1
2	Discounts and Allowances	(1,712)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,152,167	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	25,753	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 25,753	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	51,253	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 51,253	14
	D. Other Revenue (specify):		
15	Pet Fee/Misc/Late Fees/Move in Fees	16,143	15
16	Rental Income	19,884	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 36,027	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,265,200	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,075,471	19
20	Health Care/ Personal Care	555,440	20
21	General Administration	1,478,376	21
	B. Capital Expense		
22	Ownership	2,016,524	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)	\$ 5,125,811	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (860,611)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (860,611)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,876,743	32
33	Private Pay - Net Inpatient Revenue	275,424	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,152,167	37

Blue Island SLF LLC
Adjustments
12/31/2019

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
4220350000	Retail Rental Income	19,884.00	5580.00 IS 2.3	
4410332000	Meals & Catering Income	25,753.28	5330.00 IS 1.2	
4831350000	Interest Income	51,252.76	5590.00 IS 18.3	
4850350000	Pet Fee Revenue	250.00	5400.00 IS 7.2	
4875350000	Miscellaneous Revenue	5,792.87	5400.00 IS 10.2	
4885350000	Late Fee Revenue	9,100.00	5400.00 IS 10.2	
4825402000	Community/Move In Fee AL	1,000.00	5400.00 IS 10.2	
5565350000	Charitable Contributions	1,500.00	9760.00 IS 14.3	
5790350000	Bad Debt Expense	184,661.00	9765.00 IS 14.3	
5551330000	Entertainment Expense	1,813.00	7125.00 IS 7.2	
5545340000	Cable Television	9.00	7126.00 IS 3.3	
5780350000	Bank Fees	7,551.00	7615.00 IS 10.2	
6605350000	Amortization	39,973.94	8080.00 IS 22.3	
6605350000	Non-Allowable Deprecation	1,413.67	9729.20 IS 14.3	
6605350000	Adjustment to SL Depreciation	(2,493.00)	8010.00 IS 17.3	
		347,461.52		

Blue Island SLF, LLC
Management Fee Schedule
2019

Service	Cost on pg 3	Cost to SLC	Adjustment
Management Fees	213,260.00	213,260.00	-
Company Management Fee	19,999.92	19,999.92	-
Asset Management Fee	19,999.92	19,999.92	-