

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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: 1000086

Facility Name: ROYAL ESTATES ASSISTIVE LVG

Address: 1515 EAST 154TH ST DOLTON 60419

County: COOK

Telephone Number: (708) 841-5560 Fax # 708) 849-4676

Federal Employer ID Number:

Date Current Owners were Certified: 9/28/2007

Type of Ownership:

VOLUNTARY, NON-PROFIT Charitable Corp. Trust

X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other

GOVERNMENTAL State County Other

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: KATHLEEN MCNAMARA Telephone Number: (847) 675-3585
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 1/1/2020 to 12/31/2020 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) MARC SIEBZENER
(Title) MANAGER

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) KATHLEEN MCNAMARA VICE-PRESIDENT
(Firm Name & Address) KBKB, LTD. 6201 W. HOWARD STREET SUITE 201, NILES, IL 607
(Telephone) (847) 675-3585 Fax (847) 675-5777

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

Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

(E.g., day care, "meals on wheels", outpatient therapy)

MODIFIED

Tax Year: 2020 **Fiscal Year:** 2020

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?

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?

If no, explain.

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? NO If yes, did t

make all of the required payments of interest and principal?

If no, explain.

1	2	3	4	5	
Type of Unit	Resident Days by Unit and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
Single Unit	7,022			7,022	5
Double Unit					6
Other					7
TOTALS	7,022			7,022	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 15.23%

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

Also, indicate the number of unpaid bed-hold days the SLF had during this year. (Do not include bed-hold days in Section B.)

STATE OF ILLINOIS

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Facility Name: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	90,667	96,953		187,620		187,620	1
2	Housekeeping, Laundry and Maintenance	56,992	87,615	1,774	146,381		146,381	2
3	Heat and Other Utilities			51,013	51,013		51,013	3
4	Other (specify): Scavenger & Exterminating Services			10,797	10,797		10,797	4
5	TOTAL General Services	147,659	184,568	63,584	395,811		395,811	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	402,717	11,287		414,004		414,004	6
7	Activities and Social Services	23,062	3,871		26,933		26,933	7
8	Other (specify): DRIVERS	14,314			14,314		14,314	8
9	TOTAL Health Care and Programs	440,093	15,158		455,251		455,251	9
	C. General Administration							
10	Administrative and Clerical	113,951	13,551	99,494	226,996	7,267	234,263	10
11	Marketing Materials, Promotions and Advertising			24,387	24,387		24,387	11
12	Employee Benefits and Payroll Taxes			69,862	69,862		69,862	12
13	Insurance-Property, Liability and Malpractice			60,452	60,452		60,452	13
14	Other (specify):							14
15	TOTAL General Administration	113,951	13,551	254,195	381,697	7,267	388,964	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	701,703	213,277	317,779	1,232,759	7,267	1,240,026	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					75,927	75,927	17
18	Interest			4,035	4,035	136,574	140,609	18
19	Real Estate Taxes					192,452	192,452	19
20	Rent -- Facility and Grounds			373,830	373,830	(373,830)		20
21	Rent -- Equipment			620	620		620	21
22	Other (specify):							22
23	TOTAL Ownership			378,485	378,485	31,123	409,608	23
24	GRAND TOTAL (Sum of lines 16 and 23)	701,703	213,277	696,264	1,611,244	38,390	1,649,634	24

Facility Name: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning 1/1/2020 Ending: 12/31/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.00	\$ 35.01	1
2	Licensed Practical Nurses	5.00	29.52	2
3	Certified Nurse Assistants	25.00	12.87	3
4	Activity Director & Assistants	1.00	13.09	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	5.00	13.71	7
8	Dishwashers			8
9	Maintenance Workers	1.00	19.23	9
10	Housekeepers	1.00	14.39	10
11	Laundry			11
12	Managers	1.00	26.44	12
13	Other Administrative			13
14	Clerical	2.00	12.73	14
15	Marketing			15
16	Other DRIVER	1.00	15.00	16
17	Total (lines 1 thru 16)	43	\$ 16.50	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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
ROYAL ESTATES REALTY, LLC		DOLTON		PROPCO	

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: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

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	126		2018		\$ 2,088,000	\$ 75,927	27.5	\$ 75,927		\$ 151,854	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	VARIOUS		1988		669,396		20			669,396	6
7	VARIOUS		1994		204,953		20			204,953	7
8	VARIOUS		1995		36,576		20			36,576	8
9	VARIOUS		1996		54,697		20			54,697	9
10	VARIOUS		1997		7,186		20			7,186	10
11	VARIOUS		1998		95,840		20			95,840	11
12	VARIOUS		1999		161,107		20	4,699	4,699	168,490	12
13	VARIOUS		2000		77,566		20	2,262	2,262	77,240	13
14	VARIOUS		2001		50,554		20	1,475	1,475	47,820	14
15			2002		2,964		20	86	86	2,652	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 3,448,839	\$ 75,927		\$ 84,449	\$ 8,522	\$ 1,516,704	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	\$ 252,000	\$	\$ 25,200	25,200	10 yrs	\$ 50,400	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 252,000	\$ 25,200	25,200		\$ 50,400	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 & ID Number **ROYAL ESTATES ASSISTIVE LVG**

#

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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		\$ 3,448,839	\$ 75,927		\$ 84,449	\$ 8,522	\$ 1,516,704	1
2									2
3	VARIOUS	2004	8,320		20	243	243	6,628	3
4	CARPET INSTALLATION	2005	910		20	27	27	684	4
5	CARPET INSTALLATION	2005	455		20	13	13	339	5
6	ROOFING	2006	94,405		20	2,753	2,753	65,687	6
7	DVR/ CAMERAS	2008	8,400		20	245	245	5,005	7
8	SURVEILANCE	2009	8,800		20	257	257	4,805	8
9	BUILDING RENOVATION	2009	9,967,885		20	290,730	290,730	5,440,803	9
10	DORCHESTER ROOF REPAIR	2011	91,100		20	2,657	2,657	36,060	10
11	DORCHESTER DECK	2011	10,000		20	292	292	3,960	11
12	PARKING LOT	2011	8,900		20	260	260	3,525	12
13	DORCHESTER AVE PAVE	2011	196,558		20	5,742	5,742	77,925	13
14	FIRE HYDRANTPROJECT	2011	1,824		20	53	53	720	14
15	DORCHESTER PARKING LOT	2011	4,000		20	117	117	1,585	15
16	FIRE HYDRANTPROJECT	2011	33,209		20	968	968	13,141	16
17	DORCHESTER PARKING LOT	2011	6,000		20	175	175	2,375	17
18	A/C INSTALL	2011	6,090		20	178	178	2,414	18
19	VIL HALL ROOF REPAIR	2011	36,266		20	1,058	1,058	14,356	19
20	DORCHESTER PARKING LOT	2012	5,000		20	146	146	1,980	20
21	DORCHESTER DECK	2012	57,000		20	1,663	1,663	22,565	21
22	A/C INSTALL	2012	5,380		20	157	157	2,130	22
23	A/C INSTALL	2012	6,310		20	316	316	3,027	23
24	LAMPS / FIXTURES	2012	21,073		20	1,054	1,054	10,100	24
25	LAMPS / FIXTURES	2012	7,578		20	379	379	3,632	25
26	FIRE HYDRANT PROJECT	2012	2,429		20	121	121	1,161	26
27	LUBE - KIT SYSTEM (COMPRESSOR)	2014	8,900		20	445	445	2,930	27
28	DORCHESTER PARKING LOT	2014	7,000		20	350	350	2,304	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,052,631	\$ 75,927		\$ 394,848	\$ 318,921	\$ 7,246,545	34

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

Facility Name: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning: 1/1/2020 Ending: 2/31/2020

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 \$

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	PROVIDENCE BANK		X	CONSTRUCTION LOAN	12/1/19	\$ 2,066,228	\$ 3,576,288	3/1/21	5.2500	\$ 136,574	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	CHASE CREDIT CARD		X		/ /			/ /		4,035	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 2,066,228	\$ 3,576,288			\$ 140,609	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,066,228	\$ 3,576,288			\$ 140,609	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: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 65,422	\$ 21,055	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	351,725	351,725	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	43,938	43,938	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 461,085	\$ 416,718	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		260,000	13
14	Buildings, at Historical Cost		2,088,000	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		252,000	16
17	Accumulated Depreciation (book methods)		(407,018)	17
18	Deferred Charge Deferred Loan Cost-Net		59,078	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): CONSTRUCTION IN PROGRESS		2,184,983	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$ 4,437,043	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 461,085	\$ 4,853,761	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 311,094	\$ 128,719	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		3,576,288	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable		2,465	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	BCBS ADVANCE	55,400	55,400	35
36	NOTE PAYABLE - PPP LOAN	134,600	134,600	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 501,094	\$ 3,897,472	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		1,201,637	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	MEMBERS' LOAN	734,117	734,117	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 734,117	\$ 1,935,754	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,235,211	\$ 5,833,226	45
46	TOTAL EQUITY	\$ (774,126)	\$ (979,465)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 461,085	\$ 4,853,761	47

*(See instructions.)

Facility Name: ROYAL ESTATES ASSISTIVE LVG

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

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	\$ 970,356	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 970,356	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		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	RENTAL INCOME	143,529	15
16	MISCELLANEOUS INCOME	4,079	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 147,608	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,117,964	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	395,811	19
20	Health Care/ Personal Care	455,251	20
21	General Administration	381,697	21
	B. Capital Expense		
22	Ownership	378,485	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)	\$ 1,611,244	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (493,280)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (493,280)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 970,356	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 970,356	37

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES

LINE 10	CONTRIBUTIONS	(535)
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RELATED PARTY LANDLORD

LINE 20	RENT	(373,830)
LINE 10	PROFESSIONAL FEES	7,802
LINE 17	DEPRECIATION	75,927
LINE 18	MORTGAGE INTEREST	136,574
LINE 19	REAL ESTATE TAXES	192,452
LINE 24	GRAND TOTAL	38,390

PAGE 4 SCHEDULE VII B