

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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

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 Charitable Corp.
☐ Trust

☒ PROPRIETARY

☐ Individual
☐ Partnership
☐ Corporation
☒ 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: 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 1/1/21 to 12/31/21 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) Megan Scully

(Title) VP of Accounting

Paid Preparer

(Signed) Denise A. Leonard 2/23/2022

(Print Name and Title) Denise A. Leonard, CPA 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 Blue Island SLF, LLC Report Period Beginning: 1/1/21 Ending: 12/31/21

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	34,176	1,989		36,165	5
6	Double Unit					6
7	Other					7
8	TOTALS	34,176	1,989		36,165	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified  
bed days on line 4, column 4.) 82.57%

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

675 Also, indicate the number of unpaid bed-hold days the SLF  
had during this year. 1424 (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

ACCRAUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31/21 Fiscal Year: 12/31/21

\* 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

Facility Name: Blue Island SLF, LLC

Report Period Beginning:

1/1/21

Ending:

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12/31/21

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	342,614	293,694		636,308	(189,672)	446,636	1
2	Housekeeping, Laundry and Maintenance	174,881	166,042	717	341,640	(17,351)	324,289	2
3	Heat and Other Utilities			190,040	190,040		190,040	3
4	Other (specify):			13,929	13,929		13,929	4
5	<b>TOTAL General Services</b>	517,495	459,736	204,686	1,181,917	(207,023)	974,894	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	831,193	22,338	7,773	861,304	(500)	860,804	6
7	Activities and Social Services	75,381	1,753	4,266	81,400	(282)	81,118	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	906,574	24,091	12,039	942,704	(782)	941,922	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	291,992	24,175	604,810	920,977	(14,192)	906,785	10
11	Marketing Materials, Promotions and Advertising	111,273	5,038	103,256	219,567		219,567	11
12	Employee Benefits and Payroll Taxes			262,125	262,125		262,125	12
13	Insurance-Property, Liability and Malpractice			219,424	219,424		219,424	13
14	Other (specify):			19,082	19,082	(13,078)	6,004	14
15	<b>TOTAL General Administration</b>	403,265	29,213	1,208,697	1,641,175	(27,270)	1,613,905	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	1,827,334	513,040	1,425,422	3,765,796	(235,075)	3,530,721	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			610,129	610,129	(57,146)	552,983	17
18	Interest			759,285	759,285	(10,240)	749,045	18
19	Real Estate Taxes			367,140	367,140		367,140	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			27,909	27,909		27,909	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			1,764,463	1,764,463	(67,386)	1,697,077	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	1,827,334	513,040	3,189,885	5,530,259	(302,461)	5,227,798	24

Facility Name: Blue Island SLF, LLC

Report Period Beginning 1/1/21 Ending: 12/31/21

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.03	\$ 34.41	1
2	Licensed Practical Nurses	3.50	26.79	2
3	Certified Nurse Assistants	11.94	19.49	3
4	Activity Director & Assistants	1.85	19.55	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9.24	16.09	7
8	Dishwashers			8
9	Maintenance Workers	2.56	21.58	9
10	Housekeepers	1.84	15.69	10
11	Laundry			11
12	Managers	0.72	22.31	12
13	Other Administrative	0.78	50.68	13
14	Clerical	3.87	26.07	14
15	Marketing	1.14	47.05	15
16	Other	1.72	21.86	16
17	Total (lines 1 thru 16)	40.19	\$ 21.86	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 Management, LLC	\$ 273,331	1
2			2
Total		\$ 273,331	3

Facility Name: Blue Island SLF, LLC

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## VIII. OWNERSHIP COSTS

A. Purchase price of land 750,677 Year land was acquired 2014

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	\$ 4,394,532	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvement			2017	42,952		20	2,148	2,148	10,738	6
7	Disposal			2018	(10,499)		20	(525)	(525)	(2,100)	7
8	Community Flooring Replacement			2019	78,945		20	3,947	3,947	11,842	8
9	Disposal of 2019 Assets			2020	(78,397)		20	(3,920)	(3,920)	(7,840)	9
10	Shower & Surrounding System - Unit 201			2021	2,870		20	144	144	144	10
11	Shower & Surrounding System - Unit 201			2021	3,815		20	191	191	191	11
12	Bipolar Ionization System-Air Flow- Entire Facility			2021	2,700		20	135	135	135	12
13											13
14											14
15											15
16	Book Depreciation					610,129			(610,129)		16
17	TOTAL (lines 1 thru 16)				\$ 14,873,930	\$ 610,129		\$ 551,436	\$ (58,693)	\$ 4,407,641	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	\$ 1,438,757	\$	\$ 1,547	1,547	10	\$ 1,424,831	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,438,757	\$	\$ 1,547	1,547		\$ 1,424,831	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

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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 \$ 27,909

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	12,911,917	6/ 1 /43	5.7500		759,285	2
3					/ /			/ /				3
	Working Capital											
4					/ /			/ /				4
5					/ /			/ /				5
6					/ /			/ /				6
7	TOTAL Facility Related						\$ 14,557,191	\$ 16,399,952			\$ 759,285	7
	B. Non-Facility Related											
8	Interest Income		X		/ /			/ /			-10,240	8
9					/ /			/ /				9
10	TOTALS (lines 7, 8 and 9)						\$ 14,557,191	\$ 16,399,952			\$ 749,045	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.

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## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,337,725	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,178,065 (523,092)		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	153,215		6
7	Other Prepaid Expenses	8,506		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,154,419	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	750,677		13
14	Buildings, at Historical Cost	14,218,491		14
15	Leasehold Improvements, at Historical Cost	692,388		15
16	Equipment, at Historical Cost	1,439,839		16
17	Accumulated Depreciation (book methods)	(5,441,201)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	633,510		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(286,480)		20
21	Restricted Funds	270,878		21
22	Other Long-Term Assets (specify):CIP/Deposits	1,050,316		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 13,328,418	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 15,482,837	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 139,868	\$	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	113,724		30
31	Accrued Taxes Payable	684,994		31
32	Accrued Interest Payable	190,801		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>Other Accruals</b>	60,406		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,194,235	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	3,488,035		38
39	Mortgage Payable			39
40	Bonds Payable	12,911,917		40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	<b>Intercompany</b>	2,365,463		42
43	<b>Deferred Revenues</b>	118,848		43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 18,884,263	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 20,078,498	\$	45
46	<b>TOTAL EQUITY</b>	\$ (4,595,661)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 15,482,837	\$	47

\*(See instructions.)

Facility Name: Blue Island SLF, LLC

Report Period Beginning: 1/1/21

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

		1	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 4,446,440	1
2	Discounts and Allowances	(3,697)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 4,442,743	3
	<b>B. Other Operating Revenue</b>		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	500	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	189,672	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 190,172	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	10,240	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 10,240	14
	<b>D. Other Revenue (specify):</b>		
15	Community Fee, Pet Fee, Misc Income	3,578	15
16	Rental Income	19,884	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 23,462	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 4,666,617	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	1,256,175	19
20	Health Care/ Personal Care	942,704	20
21	General Administration	1,566,917	21
	<b>B. Capital Expense</b>		
22	Ownership	1,764,463	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 5,530,259	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (863,642)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (863,642)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 4,199,030	32
33	Private Pay - Net Inpatient Revenue	243,714	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 4,442,743	37