

		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: 100X043

Facility Name: Prairie Living Chautauqua II

Address: 955 Villa Court Carbondale 62901

Number City Zip Code

County: Jackson

Telephone Number: (618) 351-7955 Fax # 618 351-6955

Federal Employer ID Number: _____

Date Current Owners were Certified: ####

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: Donald R. Morgan, CPA Telephone Number: (618) 924-3762

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 1/1/2021 to 12/31/2021 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) Gary D. Hill

(Title) Chief Executive Officer

Paid
Preparer

(Signed) _____ (Date) _____

(Print Name and Title) Donald R. Morgan
Certified Public Accountant

(Firm Name & Address) Morgan & Guthman, LLC
217 Robert Morgan Road

(Telephone) 618 687-3762 Fax 618-687-3772

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 Living Chautauqua II Report Period Beginning: 1/1/2021 Ending: 12/31/2021

III. STATISTICAL DATA

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

Date of change in certified units / /

	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	<u>47</u>	Single Unit Apartment	<u>47</u>	<u>17,155</u>	1
2	<u>3</u>	Double Unit Apartment	<u>3</u>	<u>1,095</u>	2
3		Other			3
4	50	TOTALS	50	18,250	4

B. Census-For the entire report period.

	1	2	3	4	5	6	7	
	Type of Unit	Resident Days by Unit Type and Primary Source of Payment						
		Medicaid Fee for Service	Medicaid Managed Care	Private Pay	Other (Specify)	Other (Specify)	Total	
5	Single Unit	<u>9,614</u>		<u>2,018</u>			<u>11,632</u>	5
6	Double Unit							6
7	Other							7
8	TOTALS	9,614		2,018			11,632	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 63.74%

D. Indicate the number of paid bed-hold days the SLF had during this year 337 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 2 (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: 12/31/2021 Fiscal Year: 12/31/2021

* 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?
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 the facility make all of the required payments of interest and principal?
If no, explain.

STATE OF ILLINOIS

Facility Name: Prairie Living Chautauqua II

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications & Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	99,082	5,749	96,789	201,620		201,620	1
2	Housekeeping, Laundry and Maintenance	82,482	5,531	39,420	127,433		127,433	2
3	Heat and Other Utilities			66,917	66,917		66,917	3
4	Other (specify): See attachment			26,843	26,843		26,843	4
5	TOTAL General Services	181,564	11,280	229,969	422,813		422,813	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	188,119	3,309		191,428		191,428	6
7	Activities and Social Services	13,638	1,589	1,536	16,763		16,763	7
8	Other (specify): COVID Pay	1,119			1,119	(1,528)	(409)	8
9	TOTAL Health Care and Programs	202,876	4,898	1,536	209,310	(1,528)	207,782	9
	C. General Administration							
10	Administrative and Clerical	108,787	10,804	52,598	172,189	(172)	172,017	10
11	Marketing Materials, Promotions and Advertising	6,723	1,577	22,874	31,174		31,174	11
12	Employee Benefits and Payroll Taxes			86,316	86,316		86,316	12
13	Insurance-Property, Liability and Malpractice			32,091	32,091		32,091	13
14	Other (specify): See attachment			144,602	144,602	(67,362)	77,240	14
15	TOTAL General Administration	115,510	12,381	338,481	466,372	(67,534)	398,838	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	499,950	28,559	569,986	1,098,495	(69,062)	1,029,433	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			232,743	232,743		232,743	17
18	Interest			385,559	385,559	(215)	385,344	18
19	Real Estate Taxes			53,407	53,407		53,407	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,974	6,974		6,974	21
22	Other (specify): Amortization - Loan Fees			3,712	3,712		3,712	22
23	TOTAL Ownership			682,395	682,395	(215)	682,180	23
24	GRAND TOTAL (Sum of lines 16 and 23)	499,950	28,559	1,252,381	1,780,890	(69,277)	1,711,613	24

Facility Name: **Prairie Living Chautauqua II**

Report Period Beginning **1/1/2021** Ending: **12/31/2021**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 35.17	1
2	Licensed Practical Nurses	2	20.96	2
3	Certified Nurse Assistants	15	15.39	3
4	Activity Director & Assistants	1	15.74	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	13	14.01	7
8	Dishwashers			8
9	Maintenance Workers	2	19.24	9
10	Housekeepers	3	12.27	10
11	Laundry			11
12	Managers	3	24.13	12
13	Other Administrative			13
14	Clerical	4	12.51	14
15	Marketing	1	33.81	15
16	Other			16
17	Total (lines 1 thru 16)	45	\$ 16.15	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
CARBONDALE SLF, LP	CARBONDALE

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				\$	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

Facility Name: **Prairie Living Chautauqua II**

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

VIII. OWNERSHIP COSTS**A. Purchase price of land**412,032

Year land was acquired

40391**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	50			2010	\$ 5,360,377	\$ 194,903	28	\$ 194,903		\$ 2,217,103	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements			2010	416,430	27,776	15	27,776		315,076	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)				\$ 5,776,807	\$ 222,679		\$ 222,679		\$ 2,532,179	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	\$ 664,362	\$ 10,064	\$ 10,064		5	\$ 653,705	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$ 10,064	\$ 10,064	\$		\$ 653,705	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 Living Chautauqua II

Report Period Beginning: 1/1/2021 Ending: 12/31/2021

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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 \$ _____

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	Peoples National Bank		X	First Mortgage	10/9/09	\$ 6,210,000	\$ 5,698,694	10/9/34	0.0675	\$ 385,559	1	
2					/ /			/ /			2	
3					/ /			/ /			3	
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$ 6,210,000	\$ 5,698,694				\$ 385,559	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$ 6,210,000	\$ 5,698,694				\$ 385,559	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: **Prairie Living Chautauqua II**Report Period Beginning: **1/1/2021**Ending: **12/31/2021****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2021**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 11,553	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 42,100)	180,577		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,979		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	97,827		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 305,936	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	412,031		13
14	Buildings, at Historical Cost	5,360,377		14
15	Leasehold Improvements, at Historical Cost	416,430		15
16	Equipment, at Historical Cost	664,362		16
17	Accumulated Depreciation (book methods)	(3,185,884)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	277,363		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,944,679	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,250,615	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 764	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35		165,236		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 166,000	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,648,274		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 5,648,274	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,814,274	\$	45
46	TOTAL EQUITY	\$ (1,563,659)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,250,615	\$	47

*(See instructions.)

Facility Name: Prairie Living Chautauqua II

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 1,388,112	1
2	Discounts and Allowances	(5,484)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,382,628	3
	B. Other Operating Revenue		
4	Special Services	24,195	4
5	Other Health Care Services		5
6	Special Grants	8,298	6
7	Gift and Coffee Shop	1,247	7
8	Barber and Beauty Care	120	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 33,860	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	215	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 215	14
	D. Other Revenue (specify):		
15	See page 8 attachment	306,214	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 306,214	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,722,917	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	422,813	19
20	Health Care/ Personal Care	209,310	20
21	General Administration	466,372	21
	B. Capital Expense		
22	Ownership	682,395	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)	\$ 1,780,890	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (57,973)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (57,973)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid Fee for Service	\$ 698,068	32
33	Medicaid Managed Care	684,560	33
34	Private Pay		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,382,628	37

DETAIL OF OTHER ITEMS

A. General Services

Cable Television	9,871
Exterminating	1,232
Trash Removal	6,637
Vehicle Expense	1,389
Security & Monitoring	7,714
Total Pge 3 - 4.3	<u>26,843</u>

C. General Administration

Consulting	7,300
Accounting Fees	49,317
Audit Fees	7,594
Legal Fees	4,706
Payroll Processing	4,941
Bad Debt	67,362
Move-in Incentives	3,382
Total Pge 3 - 14.3	<u>144,602</u>

Reclassifications & Adjustments - Page 3

COVID Reimbursement	<u>1,528</u>
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C. General Administrative

Beauty Salon & Manicure	120
Telephone - Long distance	32
Contributions	20
Total Pge 3 - 10.5 -	<u>172</u>

C General Administration

Bad debts Pg. 3 - 14.5	<u>67,362</u>
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D. Ownership

Interest Income - pg. 3 - 18.5	<u>215</u>
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Other Current Assets:

A/R Employee Retention Cred	97,327
Security deposit	500
Total Pg 7 - 9.1	<u><u>97,827</u></u>

Current Liabilities Detail

Accrued Liabilities	3,381
Accrued Interest	22,131
Accrued R/E Taxes	53,407
Unclaimed Property	306
Due to Cdale SLF II	30,788
Prepaid MCO - Medicaid A.R	55,223
Total Pg 7 - 35.1	<u><u>165,236</u></u>

D. Other Revenue

PPP Loan Forgiveness	94,691
Employee Retention Credit	97,327
Rental Income	640
CARES - Covid Reimburseme	1,528
Call Pendants	204
Miscellaneous Revenue	405
Telephone - Long distance	32
HRSA Provider Relief Funds	111,387
Total Pg 8 - 15.1	<u><u>306,214</u></u>