

		FOR BHF USE			

LL2

**Supportive Living Facility**  
**2015**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE & FAMILY SERVICES**  
**COST REPORT FOR**  
**SUPPORTIVE LIVING FACILITIES**  
**(FISCAL YEAR 2015)**

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 ILCS 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:** 1000144

**Facility Name:** DEER PATH OF HUNTLEY

**Address:** 12500 REGENCY PKWY HUNTLEY 60142  
 Number City Zip Code

**County:** KANE

**Telephone Number:** ( 847 # 518 1800 Fax # 847 515 1802

**Federal Employer ID Number:** \_\_\_\_\_

**Date Current Owners were Certified:** 08/21/2013

**Type of Ownership:**

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**In the event there are further questions about this report, please contact:**  
**Name:** Thomas Staszak **Telephone Number:** (815) 935-1992  
**Email Address:** \_\_\_\_\_

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

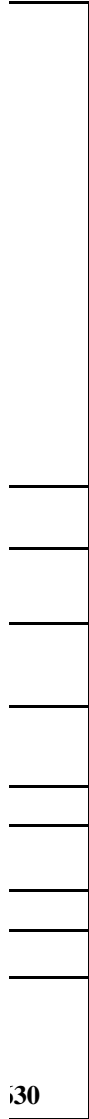
**0** I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2015 to 12/31/2015 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration 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.

<b>Officer or Administrator of Provider</b>	(Signed) _____	(Date) _____
	(Type or Print Name) <u>David J. Mitchell</u>	
	(Title) <u>CFO, Gardant Management Solutions</u>	
<b>Paid Preparer</b>	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) ( ) _____	Fax # ( ) _____
	MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-16	

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Facility Name: Deer Path SLF, LLC

Report Period Beginning:

01/01/2015

Ending: 12/31/2015

## 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	274,074	266,047	1,830	541,951		541,951	1
2	Housekeeping, Laundry and Maintenance	114,616	53,048	93,237	260,901		260,901	2
3	Heat and Other Utilities			206,501	206,501	(28,238)	178,263	3
4	Other (specify): See Attachment pg 3			26,784	26,784		26,784	4
5	<b>TOTAL General Services</b>	<b>388,690</b>	<b>319,095</b>	<b>328,352</b>	<b>1,036,137</b>	<b>(28,238)</b>	<b>1,007,899</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	624,161	13,247		637,408		637,408	6
7	Activities and Social Services	33,705	4,590		38,295		38,295	7
8	Other (specify): See Attachment							8
9	<b>TOTAL Health Care and Programs</b>	<b>657,866</b>	<b>17,837</b>		<b>675,703</b>		<b>675,703</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	189,192	49,657	339,677	578,526	(5,211)	573,315	10
11	Marketing Materials, Promotions and Advertising	55,156	3,790	56,026	114,972		114,972	11
12	Employee Benefits and Payroll Taxes			270,109	270,109		270,109	12
13	Insurance-Property, Liability and Malpractice			68,514	68,514		68,514	13
14	Other (specify): See Attachment pg 3			65,126	65,126		65,126	14
15	<b>TOTAL General Administration</b>	<b>244,348</b>	<b>53,447</b>	<b>799,452</b>	<b>1,097,247</b>	<b>(5,211)</b>	<b>1,092,037</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>1,290,904</b>	<b>390,379</b>	<b>1,127,804</b>	<b>2,809,087</b>	<b>(33,449)</b>	<b>2,775,638</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			578,550	578,550		578,550	17
18	Interest			1,282,450	1,282,450		1,282,450	18
19	Real Estate Taxes			143,865	143,865		143,865	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment page 3			101,930	101,930		101,930	22
23	<b>TOTAL Ownership</b>			<b>2,106,795</b>	<b>2,106,795</b>		<b>2,106,795</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>1,290,904</b>	<b>390,379</b>	<b>3,234,599</b>	<b>4,915,882</b>	<b>(33,449)</b>	<b>4,882,433</b>	<b>24</b>

Facility Name: **Deer Path SLF, LLC**

Report Period Beginning 01/01/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 12	1
2	Licensed Practical Nurses	2	23.28	2
3	Certified Nurse Assistants	21	10.77	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	11	9.30	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	9.30	10
11	Laundry			11
12	Managers	6	22.31	12
13	Other Administrative	5	20.46	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>48</b>	<b>\$</b>	<b>17</b>

**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
<b>Total</b>				<b>\$</b>	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

		Amount of Fee	
1	<b>Gardant Management Solutions</b>	\$ 236,827	1
2			2
<b>Total</b>		<b>\$ 236,827</b>	<b>3</b>

**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).

Facility Name: Deer Path SLF, LLC

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,461,120 Year land was acquired 2012

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	128			2013	\$ 18,979,671	\$ 474,414	40	\$ 474,492	\$ 77	\$ 1,121,525	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6	Leasehold Improvements				189,360	9,468	20	9,468	0	18,823	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)				\$ 19,169,031	\$ 483,882		\$ 483,960	\$ 77	\$ 1,140,348	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	\$ 952,483	\$ 94,668	\$ 95248.3	580	10	\$ 223,102	18
19	Vehicles				\$			19
20	TOTAL (lines 18 and 19)	\$ 952,483	\$ 94,668	\$ 95,248	580		\$ 223,102	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: Deer Path SLF, LLC

Report Period Beginning: 01/01/2015

Ending: 2/31/2015

**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	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	<b>TOTAL</b>				\$			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	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Amount of Note				
							Original		Maturity Date	Interest Rate (4 Digits)		
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1		AMALGAMATED BANK OF			FIRST MORTGAGE	07/13/12	\$ 19,730,000	\$ 19,730,000	12/01/32	.0650	\$ 1,282,450	1
2										.0000	\$	2
3										.0000	\$	3
4										.0000	\$	4
5										.0000	\$	5
		<b>Working Capital</b>										
6					/ /					.0000	\$	6
7		<b>TOTAL Facility Related</b>					\$ 19,730,000	\$ 19,730,000			\$ 1,282,450	7
		<b>B. Non-Facility Related</b>										
8					/ /				/ /			8
9					/ /				/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$ 19,730,000	\$ 19,730,000			\$ 1,282,450	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: Deer Path SLF, LLC

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 140,602	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (59,865) )	944,926		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	20,692		6
7	Other Prepaid Expenses	3,706		7
8	Accounts Receivable (owners or related parties)	10,599		8
9	Other(specify):see attachment page 7	346		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,120,872	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,461,120		13
14	Buildings, at Historical Cost	18,979,671		14
15	Leasehold Improvements, at Historical Cost	189,360		15
16	Equipment, at Historical Cost	952,483		16
17	Accumulated Depreciation (book methods)	(1,363,451)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	1,246,534		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(202,619)		20
21	Restricted Funds	1,622,475		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 22,885,574	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 24,006,446	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 175,394	\$	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	135,819		31
32	Accrued Interest Payable	106,871		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Attachment page 7	1,200,487		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,618,571	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	272,172		38
39	Mortgage Payable	19,730,000		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 20,002,172	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 21,620,743	\$	45
46	<b>TOTAL EQUITY</b>	\$ 2,385,703	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 24,006,446	\$	47

\*(See instructions.)



Facility Name: Deer Path SLF, LLC

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 4,584,177	1
2	Discounts and Allowances	(11,679)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 4,572,498</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
4	Special Services	206,846	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	1,385	8
9	Non-Resident Meals	463	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 208,694</b>	<b>11</b>
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	3,018	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 3,018</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
15	See Attachment page 8	19,348	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 19,348</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 4,803,558</b>	<b>18</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	1,036,137	19
20	Health Care/ Personal Care	675,703	20
21	General Administration	1,097,247	21
<b>B. Capital Expense</b>			
22	Ownership	2,106,795	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify): page 8		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 4,915,882</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (112,323)</b>	<b>29</b>
30	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ (112,323)</b>	<b>31</b>

**Expenses PG**

General Services Other	
5200-5000-0-0	Operating Allocation -
5200-5124-0-0	Exterminating 6,469
5200-5127-0-0	Rubbish Removal 8,615
5200-5130-0-0	Vehicle Expense 891
5200-5131-0-0	Transportation Service 388
5300-5140-0-0	Security & Monitoring 10,421

Health Care & Programs

- 5160-5060-0-0
- 5160-5063-0-0
- 5160-5064-0-0
- 5160-5066-0-0
- 5160-5067-0-0
- 5160-5068-0-0
- 5190-5000-0-0
- 5180-5079-0-0
- 5180-5079-1-0
- 5180-5080-0-0
- 5180-5081-0-0
- 5180-5081-1-0
- 5180-5082-0-0

26,784

-

### 3 Other

General Administration Other	Amt		Ownership Other	Amt
Consulting	5	9100-9101-0-0	Interest & Dividend Income	-
Legal	31,218	9100-9102-0-0	Assessment Income	-
Accounting	180	9100-9103-0-0	Assessment Expense	-
Audit	12,120	9200-9202-0-0	Financing Fees	-
Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-
Contract Labor	1,527	9200-9205-0-0	Mortgage Insurance Prem	-
Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-
Bad Debt - Resident	44,090	9200-9207-0-0	Letter of Credit Fee	-
Bad Debt - Resident - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	4,058
Bad Debt - Medicaid Pending Deni	(24,014)	9200-9210-0-0	Interest Expense-Note	-
Bad Debt - Medicaid Pending - Rec	-	9200-9211-0-0	Interest Expense-LP	-
Bad Debt - Medicaid Denial Prior F	-	9200-9212-0-0	Debt Write-Off	-
		9300-9301-0-0	Partnership Management Fee	-
		9300-9302-0-0	Asset Management Fee	10,000
		9300-9303-0-0	Incentive Management	-
		9300-9303-1-0	Incentive Asset Mgmt Fee	-
		9300-9304-0-0	Tax Credit Fees & Incentive Fee	4,028
		9300-9305-0-0	Organizational Expense	-
		9300-9306-0-0	Developer Fees	-
		9300-9307-0-0	Closing Costs	-
		9700-9702-0-0	Amortization Expense	83,844
		9900-9901-0-0	Prior Period Adjustments	-
		9900-9902-0-0	Dissolution of Business	-
		9900-9903-0-0	Loss (Gain) on Sale of Assets	-
		9900-9904-0-0	Business Interruption	-
		9900-9905-0-0	Settlement	-
		9900-9906-0-0	Property Damage Loss	-
		9900-9907-0-0	Abandonment Loss	-
		9900-9908-0-0	Grant Income	-
		9900-9909-0-0	Misc: Title, Recording, Transfer	-

65,126

101,930

Balance Sheet - see attachment page 7

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-	2112-0100-0-0	Accrued Asset Management Fee	10,000
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
1102-9973-0-0	A/R-Insurance Reimbursement	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	29,279
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	1,143,770
1105-0006-0-0	Security Deposit-Equip & Util	346	2112-0130-0-0	Accrued MIP	-
1105-0009-0-0	Transfer Account	-	2112-0140-0-0	Accrued Vacation	-
1105-0012-0-0	Undeposited Funds	-	2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	-
			2112-0155-0-0	Reservation Deposit	400
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
			2112-0158-0-0	Deferred Gain on Sale	-
			2112-0159-0-0	Unearned Revenue	17,038
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2111-0040-0-0	Construction Account Payable	-
			2112-0140-0-0	Accrued Vacation	0
		346	2112-0144-0-0	Payroll Union Dues	0
					1,200,487
Other Long Term Assets Detail					
1201-0020-0-0	CIP	-			
1201-0021-0-0	CIP- Land Option Addition	-			
1201-0022-0-0	CIP- Other Addition	-			
		-			









Income Statement- see attachment pg 8

Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	7,866
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	11,482
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		19,348





