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 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: 1000141

Facility Name: KATYS COTTAGE

Address: 200 W INTERNATIONAL (Number) RANTOUL (City) 61866 (Zip Code)

County: CHAMPAIGN

Telephone Number: (217) 892-1023 **Fax #**

Federal Employer ID Number:

Date Current Owners were Certified: 2012

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:

Name: VICKY GRAY **Telephone Number:** (815) 935-1992

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 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.

Officer or Administrator of Provider

(Signed)

(Date)

(Type or Print Name) David J. Mitchell

(Title) CFO, Gardant Management Solutions

Paid Preparer

(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) 782-1630**

Facility Name: Prairie Village Suppprtive Living LLC (Memory Care) Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	19	Single Unit Apartment	19	6,935	1
2		Double Unit Apartment			2
3		Other			3
4	19	TOTALS	19	6,935	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	1,376	4,359		5,735	5
6	Double Unit					6
7	Other					7
8	TOTALS	1,376	4,359		5,735	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 82.70%

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.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services? YES [ ] NO [X]

F. Does the BALANCE SHEET reflect any non-SLF assets? YES [ ] NO [X]

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 2015 Fiscal Year: 2015
* 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 principle?** ____
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 principle?** ____
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 principle?** ____
If no, explain.

Facility Name: Prairie Village Suppprtive Living LLC (Memory Care) **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	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	52,432	17,385	305	70,122		70,122	1
2	Housekeeping, Laundry and Maintenance	26,271	6,115	7,653	40,039		40,039	2
3	Heat and Other Utilities			43,917	43,917	(655)	43,262	3
4	Other (specify): See Attachment			2,505	2,505		2,505	4
5	**TOTAL General Services**	78,703	23,500	54,380	156,583	(655)	155,929	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	155,869	2,893		158,762		158,762	6
7	Activities and Social Services	11,328	1,046		12,374		12,374	7
8	Other (specify): See Attachment							8
9	**TOTAL Health Care and Programs**	167,197	3,939		171,136		171,136	9
	C. General Administration							
10	Administrative and Clerical	32,064	8,514	59,576	100,154	(1,256)	98,898	10
11	Marketing Materials, Promotions and Advertising	12,010	710	721	13,441		13,441	11
12	Employee Benefits and Payroll Taxes			19,694	19,694		19,694	12
13	Insurance-Property, Liability and Malpractice			4,680	4,680		4,680	13
14	Other (specify): See Attachment			1,570	1,570		1,570	14
15	**TOTAL General Administration**	44,074	9,224	86,241	139,539	(1,256)	138,283	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	289,974	36,663	140,621	467,258	(1,911)	465,348	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			227	227		227	17
18	Interest			5,828	5,828		5,828	18
19	Real Estate Taxes			25,123	25,123		25,123	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment							22
23	**TOTAL Ownership**			31,178	31,178		31,178	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	289,974	36,663	171,799	498,436	(1,911)	496,526	24

Facility Name: Prairie Village Suppprtive Living LLC (Memory Care) Report Period Beginnin 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		21.09	2
3	Certified Nurse Assistants	2	11.14	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	1	10.78	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers		9.95	10
11	Laundry			11
12	Managers	1	18.24	12
13	Other Administrative	1	14.52	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other			16
17	Total (lines 1 thru 16)	5	$	17

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	Gardant Management Solutions	$ 8,005	1
2			2
		Total $ 8,005	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES				OTHER RELATED BUSINESS ENTITIES					
Name	1	City	2	Name	3	City	4	Type of Busines	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 [X]
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 [X]
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: Prairie Village Suppprtive Living LLC (Memory Care) Report Period Beginning: 01/01/2015 Ending: 12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land Year land was acquired 2011

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					$	$		$	$	$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											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)				$	$		$	$	$	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	$ 4,546	$ 227	$ 909	$ 682	5	$ 227	18
19	Vehicles				$			19
20	TOTAL (lines 18 and 19)	$ 4,546	$ 227	$ 909	682		$ 227	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 Village Suppprtive Living LLC (Memory Care) 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 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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1							$			$	1
2										$	2
3										$	3
4										$	4
5										$	5
	Working Capital										
6					/ /						6
7	TOTAL Facility Related					$	$			$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$	$			$	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 Village Suppprtive Living LLC (Memory Care) **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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 4,880	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (637))	53,551		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,287		6
7	Other Prepaid Expenses	276		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 66,994	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,546		16
17	Accumulated Depreciation (book methods)	(227)		17
18	Deferred Charges			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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 4,318	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 71,313	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 16,127	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	6,714		30
31	Accrued Taxes Payable	25,123		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	42,923		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 90,887	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	35,380		38
39	Mortgage Payable			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)**	$ 35,380	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 126,267	$	45
46	**TOTAL EQUITY**	$ (54,954)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 71,313	$	47

***(See instructions.)**

Facility Name: Prairie Village Suppprtive Living LLC (Memory Care) **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.)

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 662,250	1
2	Discounts and Allowances	(2,213)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 660,037	3
	B. Other Operating Revenue		
4	Special Services	5,264	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	655	8
9	Non-Resident Meals	12,371	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 18,290	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	**See Attachment**	2,328	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 2,328	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 680,655	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	156,583	19
20	Health Care/ Personal Care	171,136	20
21	General Administration	139,539	21
	B. Capital Expense		
22	Ownership	31,178	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)**	$ 498,436	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 182,219	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 182,219	31

Expenses PG 3 Other

	General Services Other		Health Care & Programs		General Administration Other	Amt		Ownership Other	Amt
5200-5000-0-0	Operating Allocation	-		5160-5060-0-0	Consulting	-	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	325		5160-5063-0-0	Legal	193	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	954		5160-5064-0-0	Accounting	-	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	754		5160-5066-0-0	Audit	-	9200-9202-0-0	Financing Fees	-
5200-5131-0-0	Transportation Service	-		5160-5067-0-0	Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-
5300-5140-0-0	Security & Monitoring	472		5160-5068-0-0	Contract Labor	740	9200-9205-0-0	Mortgage Insurance Prem	-
				5190-5000-0-0	Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-
				5180-5079-0-0	Bad Debt - Resident	566	9200-9207-0-0	Letter of Credit Fee	-
				5180-5079-1-0	Bad Debt - Resident - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
				5180-5080-0-0	Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
				5180-5081-0-0	Bad Debt - Medicaid Pending Deni	71	9200-9210-0-0	Interest Expense-Note	-
				5180-5081-1-0	Bad Debt - Medicaid Pending - Rec	-	9200-9211-0-0	Interest Expense-LP	-
				5180-5082-0-0	Bad Debt - Medicaid Denial Prior I	-	9200-9212-0-0	Debt Write-Off	-
							9300-9301-0-0	Partnership Management Fee	-
							9300-9302-0-0	Asset Management Fee	-
							9300-9303-0-0	Incentive Management	-
							9300-9303-1-0	Incentive Asset Mgmt Fee	-
							9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
							9300-9305-0-0	Organizational Expense	-
							9300-9306-0-0	Developer Fees	-
							9300-9307-0-0	Closing Costs	-
							9700-9702-0-0	Amortization Expense	-
							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	-
		2,505	-			1,570			-

Balance Sheet

	Other Current Assets Detail	Amt
1102-9971-0-0	A/R-Employee Advance	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-
1102-9973-0-0	A/R-Insurance Reimbursement	-
1102-9974-0-0	A/R-Subscription Receivable	-
1102-9975-0-0	A/R-CIP	-
1102-9976-0-0	A/R-Other	-
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0006-0-0	Security Deposit-Equip & Util	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
		-

	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	-
		-

	Current Liabilities Detail	Amt
2112-0100-0-0	Accrued Asset Management Fee	-
2112-0101-0-0	Accrued Partnership Mgmt Fee	-
2112-0102-0-0	Accrued Incentive Mgmt Fee	-
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	35,596
2112-0110-0-0	Accrued Insurance	-
2112-0115-0-0	Accrued Developer Fee	-
2112-0130-0-0	Accrued MIP	-
2112-0140-0-0	Accrued Vacation	-
2112-0146-0-0	Payroll Benefits	-
2112-0150-0-0	Security Deposits	-
2112-0154-0-0	Unclaimed Property	-
2112-0155-0-0	Reservation Deposit	-
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	7,327
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
2112-0144-0-0	Payroll Union Dues	0
		42,923

Income Statement

	Other Revenue	Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	2,328
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	-
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		2,328