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: 1000060

Facility Name: Prairie Crossing

Address: 407 W Comanche Ave (Number) Shabbona (City) 60550 (Zip Code)

County: DeKalb

Telephone Number: (815) 824-8480 **Fax #** (815) 824-2412

Federal Employer ID Number:

Date Current Owners were Certified: 3/30/06

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: Amanda Springborn **Telephone Number:** (314) 925-3838
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 01/01/2020 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)
(Title)

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address) RSM US LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax (847) 517-7067

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 Crossing Report Period Beginning: 01/01/2020 Ending: 12/31/2020

III. STATISTICAL DATA

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

	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	29	Single Unit Apartment	29	10,614	1
2	7	Double Unit Apartment	7	2,562	2
3		Other			3
4	36	TOTALS	36	13,176	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	6,977	3,026	310	10,313	5
6	Double Unit	1,187	1,678		2,865	6
7	Other					7
8	TOTALS	8,164	4,704	310	13,178	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 100.02%

D. Indicate the number of paid bed-hold days the SLF had during this year 17 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** N/A **(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 [X] NO [ ]

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)
None

H. ACCOUNTING BASIS
ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/2020 Fiscal Year: 12/31/2020
* 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?** N/A
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

Facility Name: Prairie Crossing **Report Period Beginning: 01/01/2020 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	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	123,979	99,731	2,231	225,941		225,941	1
2	Housekeeping, Laundry and Maintenance	28,718	22,297	6,872	57,887		57,887	2
3	Heat and Other Utilities			36,585	36,585		36,585	3
4	Other (specify):							4
5	**TOTAL General Services**	152,697	122,028	45,688	320,413		320,413	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	275,784	2,551	1,000	279,335		279,335	6
7	Activities and Social Services	27,511	15,934		43,445		43,445	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	303,295	18,485	1,000	322,780		322,780	9
	C. General Administration							
10	Administrative and Clerical	100,916		99,051	199,967	(3,501)	196,466	10
11	Marketing Materials, Promotions and Advertising			5,925	5,925	(5,925)		11
12	Employee Benefits and Payroll Taxes			65,880	65,880		65,880	12
13	Insurance-Property, Liability and Malpractice					47,280	47,280	13
14	Other (specify):							14
15	**TOTAL General Administration**	100,916		170,856	271,772	37,854	309,626	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	556,908	140,513	217,544	914,965	37,854	952,819	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,220	1,220	116,028	117,248	17
18	Interest			34	34	94,776	94,810	18
19	Real Estate Taxes					27,981	27,981	19
20	Rent -- Facility and Grounds			240,000	240,000	(240,000)		20
21	Rent -- Equipment							21
22	Other (specify):							22
23	**TOTAL Ownership**			241,254	241,254	(1,215)	240,039	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	556,908	140,513	458,798	1,156,219	36,639	1,192,858	24

Facility Name: Prairie Crossing Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.04	$ 30.16	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.25	13.97	3
4	Activity Director & Assistants	1.03	12.80	4
5	Social Service Workers			5
6	Head Cook	1.46	14.51	6
7	Cook Helpers/Assistants	3.66	10.48	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1.43	9.63	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	1.60	30.29	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	17.47	$	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	See Schedule 4A			$	1
2					2
3					3
4					4
5					5
			Total	$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	N/A	$	1
2			2
		Total $	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

Name 1	City 2.00
See Schedule 4A	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Schedule 4A		

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 [X] 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).

Prairie Crossing Assisted Living, LLC
12/31/2020
Schedule 4A

VI.A
Owners:

Name	Ownership Interest	Avg. Hours per Work Week	Compensation
Moshe Herman	72.50%	10	N/A
Stuart Milstein	4.50%	N/A	N/A
Ari Milstein	4.50%	N/A	N/A
Elana Minkove	4.50%	N/A	N/A
Robin Krystal	4.00%	N/A	N/A
David Zuckerman	10.00%	N/A	N/A
TOTAL	**100.00%**		

VII. A

Related Organizations: Related SLF's & Health Care Businesses	City
In State	
Cahokia Nursing and Rehab, Inc.	Cahokia
Caseyville Nursing and Rehab, Inc.	Caseyville
Franklin Grove Living & Rehabilitation, LLC	Franklin Grove
Oregon Living & Rehabilitation, LLC	Oregon
Prairie Crossing Living & Rehab Center, LLC	Shabbona
Tower Hill Rehab LLC	South Elgin
Out of State	
Beauvais Manor Healthcare and Rehab	St. Louis, MO
Hillside Manor Healthcare and Rehab	St. Louis, MO
Rancho Manor Healthcare and Rehab	Florissant, MO
Rosewood Health & Rehab	Independence, MO
Seasons Care Center	Kansas City, MO
Carriage Square Living & Rehab	St. Joseph, MO

Other Related Business Entities

Name	City	Type of Business
SW Financial Services Co.	Skokie	Bookkeeping/Management Company
S&E Medical Supply	Skokie	Medical Supplies
Groves Community Hospice	Independence, MO	Hospice
Forest View Senior Residences	Independence, MO	Independent Living
White Oak Living Center	Independence, MO	Residential Care
Seasons Day Services Program, LLC	Kansas City, MO	Adult Day Care
Cahokia Building LLC	Cahokia	Real Estate
Caseyville Property LLC	Caseyville	Real Estate
Green Acres Property	Amboy	Real Estate
FOM Property LLC	Franklin Grove	Real Estate
Oregon Property LLC	Oregon	Real Estate
Prairie Crossing Property LLC	Shabbona	Real Estate
Tower Hill Property, LLC	South Elgin	Real Estate
Beauvais Manor Property, LLC	St. Louis, MO	Real Estate
Hillside Manor Real Estate & Development	St. Louis, MO	Real Estate
Rancho Manor Property, LLC	Florissant, MO	Real Estate
The Groves & Rest Haven Property, LLC	Independence, MO	Real Estate
Seasons Property, LLC	Kansas City, MO	Real Estate
Carriage Square Property LLC	St. Joseph, MO	Real Estate

Facility Name: Prairie Crossing Report Period Beginning: 01/01/2020 Ending: 12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 33,632 Year land was acquired 2000

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	36		2006	2006	$ 2,605,419	$	28	$ 95,156	$ 95,156	$ 1,208,638	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Laundry Room			2007	12,716		28	462	462	6,334	6
7	Carpet			2007	4,998		28	182	182	2,389	7
8	Check valve			2008	5,435		28	198	198	2,401	8
9	Fence			2008	2,434		15	162	162	1,733	9
10	Elevator Motor			2009	8,133		28	296	296	3,392	10
11	Carpet			2009	2,798		28	102	102	1,211	11
12	Build Office Space in Lower Level			2014	12,380	411	28	450	39	2,344	12
13	Install handrails in cooridors			2015	11,787	393	28	429	36	1,930	13
14	Replace Flooring in Dining Room			2015	4,654		5	465	465	4,654	14
15	Replace Governor in Elevator			2016	12,457	416	28	453	37	2,038	15
16	See 5A				63,797			6,315	6,315	12,162	16
17	TOTAL (lines 1 thru 16)				$ 2,747,008	$ 1,220		$ 104,670	$ 103,450	$ 1,249,226	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	$ 185,310	$	$ 12,578	12,578	5-7	$ 145,485	18
19	Vehicles	15,138					15,138	19
20	TOTAL (lines 18 and 19)	$ 200,448	$	$ 12,578	12,578		$ 160,623	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	N/A	$	$	$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	$	$	$	24

Prairie Crossing Assisted Living, LLC
12/31/2020
5A

Improvement Type	Year Constructed	Cost	Book Dep.	Years in Life	S.L. Dep.	Adjustments	Acc. Dep.
Carpet	2018	10,395		5	2,079	2,079	4,678
PTAC units	2018	8,142		5	1,628	1,628	3,776
Kitchen Floor	2019	25,250		15	1,683	1,683	2,525
Sidewalk/Blacktop	2019	7,730		15	515	515	773
Gas Filters	2020	5,100		15	170	170	170
Parking lot	2020	7,180		15	239	239	239
		63,797			**6,315**	**6,315**	**12,162**

Facility Name: Prairie Crossing Report Period Beginning: 01/01/2020 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 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	N/A		/ /	$ N/A			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 $ N/A

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	Capital One		X	Mortgage	1/1/16	$ 2,706,120	$ 2,506,387	2/1/51	0.0371	$ 94,951	1
2											2
3											3
	Working Capital										
4	SBA-PPP Loan		X	Payroll & Oper Exp	4/24/20	116,443	116,443	4/24/22	0.0100		4
5											5
6	Security Deposit Interest									34	6
7	TOTAL Facility Related					$ 2,822,563	$ 2,622,830			$ 94,985	7
	B. Non-Facility Related										
8						Nonallowable Interest Expense				(175)	8
9											9
10	TOTALS (lines 7, 8 and 9)					$ 2,822,563	$ 2,622,830			$ 94,810	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 Crossing **Report Period Beginning:** 01/01/2020 **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	$ 636,570	$ 669,713	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 0)	92,850	92,850	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	5,137	23,069	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		70,507	8
9	Other(specify): See Schedule 7A	221,363	322,884	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 955,920	$ 1,179,023	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		33,632	13
14	Buildings, at Historical Cost		2,605,419	14
15	Leasehold Improvements, at Historical Cost	41,278	141,589	15
16	Equipment, at Historical Cost	34,412	200,448	16
17	Accumulated Depreciation (book methods)	(45,439)	(1,418,195)	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): See Sch 7A	520,320	1,120,320	22
23	Other(specify): Mortgage Costs		56,386	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 550,571	$ 2,739,599	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,506,491	$ 3,918,622	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 14,954	$ 14,954	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	8,537	8,537	30
31	Accrued Taxes Payable	27,738	56,038	31
32	Accrued Interest Payable		7,749	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Schedule 7A	165,050	213,848	35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 216,279	$ 301,126	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		116,443	38
39	Mortgage Payable		2,506,387	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)**	$	$ 2,622,830	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 216,279	$ 2,923,955	45
46	**TOTAL EQUITY**	$ 1,290,212	$ 994,667	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 1,506,491	$ 3,918,622	47

***(See instructions.)**

Prairie Crossing Assisted Living, LLC
12/31/2019

Schedule 7A

XI. Balance Sheet

B. Long-Term Assets

Line 9: Other current assets

	Description	Operating	After Consolidation
1500	Escrow - Replacement Reserve	-	64,846
1501	Escrow - Insurance	-	10,194
1502	Escrow - Mip	-	14,873
1503	Escrow - Real Estate Taxes	-	11,609
3030	Short Term Loan Exchange	221,363	221,363
	Total Other Current Assets	221,363	322,884
		-	-

XI. Balance Sheet

B. Long-Term Assets

Line 22: Other long-term assets

	Description	Operating	After Consolidation
8811	Due/From Slf Building Partnshp	520,320	520,320
6040.02	Goodwill-Pca	-	600,000
	Total Other Long-Term Assets	520,320	1,120,320
		-	-

XI. Balance Sheet

C. Current Liabilities

Line 35: Other current Liabilities

	Description	Operating	After Consolidation
7055	Insurance Premiums Payable	3,616	3,616
7111	Fica Withholding	619	619
7145	Acc. Retirement (From P/R)	242	242
7310	Accrued Expenses	44,130	44,130
7610	Short Term Loan Exchange	116,443	-
8812	Due To/From Pca	-	165,241
	Total Other Current Liabilities	165,050	213,848
		-	-

Facility Name: Prairie Crossing **Report Period Beginning: 01/01/2020 Ending: 12/31/2020**

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,552,696	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,552,696	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	2,642	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 2,642	14
	D. Other Revenue (specify):		
15	**Pharmacy**	37	15
16	**Stimulus Receipts**	34,863	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 34,900	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,590,238	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	320,413	19
20	Health Care/ Personal Care	322,780	20
21	General Administration	271,772	21
	B. Capital Expense		
22	Ownership	241,254	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)**	$ 1,156,219	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 434,019	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 434,019	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 1,030,208	32
33	Private Pay - Net Inpatient Revenue	526,648	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) **Pending**	(4,160)	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 1,552,696	37