

		FOR BHF USE			

LL2

Supportive Living Facility

**2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2005)**

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 Name: Prairie Living at Chatauqua

Address: 1905 Prairie Winds Dr. Carbondale 62901
Number City Zip Code

County: Jackson

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

Federal Employer ID Number: 65-1160917

Date Current Owners were Certified: 05/05/05

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 checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input 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: David Mitchell Telephone Number: 815-935-1992

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2005 to 12/31/2005 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, BMA Management, LTD

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 Living at Chatauqua

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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	71	Single Unit Apartment	71	27,375	1
2	4	Double Unit Apartment	4		2
3		Other			3
4	75	TOTALS	75	27,375	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	13,046	7,339		20,385	5
6	Double Unit					6
7	Other					7
8	TOTALS	13,046	7,339		20,385	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 74.47%

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

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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/05 Fiscal Year: 12/31/05

* 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 principle? Yes

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 Living at Chatauqua

Report Period Beginning:

01/01/2005

Ending: 12/31/2005

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			
A. General Services								
1	Dietary and Food Purchase	130,670	79,280	1,322	211,273		211,273	1
2	Housekeeping, Laundry and Maintenance	45,201	27,516		72,716		72,716	2
3	Heat and Other Utilities			80,886	80,886	(7,630)	73,256	3
4	Other (specify):			12,880	12,880		12,880	4
5	TOTAL General Services	175,871	106,796	95,088	377,755	(7,630)	370,125	5
B. Health Care and Programs								
6	Health Care/ Personal Care	248,327	1,966		250,293		250,293	6
7	Activities and Social Services	23,385	5,267		28,652		28,652	7
8	Other (specify):			9,892	9,892	(9,892)		8
9	TOTAL Health Care and Programs	271,713	7,232	9,892	288,837	(9,892)	278,945	9
C. General Administration								
10	Administrative and Clerical	71,315	12,849	161,208	245,372	(15,364)	230,009	10
11	Marketing Materials, Promotions and Advertising	42,352	7,734	10,316	60,402		60,402	11
12	Employee Benefits and Payroll Taxes			104,472	104,472		104,472	12
13	Insurance-Property, Liability and Malpractice			45,310	45,310		45,310	13
14	Other (specify):							14
15	TOTAL General Administration	113,666	20,584	321,307	455,556	(15,364)	440,193	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	561,250	134,612	426,287	1,122,148	(32,885)	1,089,263	16
Capital Expenses								
D. Ownership								
17	Depreciation			628,906	628,906		628,906	17
18	Interest			289,498	289,498		289,498	18
19	Real Estate Taxes			75,529	75,529		75,529	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			34,972	34,972		34,972	22
23	TOTAL Ownership			1,028,905	1,028,905		1,028,905	23
24	GRAND TOTAL (Sum of lines 16 and 23)	561,250	134,612	1,455,192	2,151,053	(32,885)	2,118,168	24

Facility Name: **Prairie Living at Chatauqua**

Report Period Beginning **01/01/2005**

Ending:

12/31/2005

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 16.80	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	10	9.13	3
4	Activity Director & Assistants	1	11.45	4
5	Social Service Workers			5
6	Head Cook	1	14.09	6
7	Cook Helpers/Assistants	6	7.72	7
8	Dishwashers			8
9	Maintenance Workers	1	11.67	9
10	Housekeepers	1	7.03	10
11	Laundry			11
12	Managers	1	25.08	12
13	Other Administrative	1	9.25	13
14	Clerical			14
15	Marketing	1	16.46	15
16	Other			16
17	Total (lines 1 thru 16)	25	\$	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	None			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	BMA Management, Ltd.	\$ 46,634	1
2			2
Total		\$ 46,634	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
_____		_____	
_____		_____	
_____		_____	

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: **Prairie Living at Chatauqua**

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

VIII. OWNERSHIP COSTS

A. Purchase price of land 400,000 Year land was acquired _____

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	75			2004	\$ 7,477,397	\$ 252,698	28	\$ 252,698	\$	\$ 280,317	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Land Improvements			83,733	8,625	15	8,625		9,320	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)				\$ 7,561,130	\$ 261,323		\$ 261,323	\$	\$ 289,637	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	\$ 892,198	\$ 326,826	\$ 326,826	\$	5	\$ 343,835	18
19	Vehicles	44,552				5	-	19
20	TOTAL (lines 18 and 19)	\$ 936,750	\$ 326,826	\$ 326,826	\$		\$ 343,835	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 at Chatauqua

Report Period Beginning: 1/1/2005

Ending: 2/31/2005 12/31/2005

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: NO LEASE - PARTNERSHIP OWNS BUILDING & FIXED EQUIPMENT

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 \$ _____

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**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
A. Directly Facility Related												
Long-Term												
1		IHDA		X	FIRST MORTGAGE LOAN	12/1/03	\$ 4,438,000	\$ 4,420,575	5/1/45	0.0615	\$ 275,758	1
2		IHDA		X	SECOND MORTGAGE LOAN	12/1/03	702,032	697,613	6/1/38	0.0100	5,071	2
3		VILLA PARK, INC.		X	THIRD MORTGAGE LOAN	12/8/03	335,000	335,000	1/1/44	-	-	3
4		VILLA LAND TRUST		X	FOURTH MORTGAGE LOAN	1/31/03	110,000	110,000	12/31/23	0.0500	-	4
5		SOUTH POINTE BANK		X	VAN LOAN	2/10/05	44,552	27,274	10/10/07	0.0633	3,121	5
Working Capital												
6						/ /			/ /			6
7						/ /			/ /			7
8						/ /			/ /			8
9		TOTAL Facility Related					\$ 5,629,584	\$ 5,590,462			\$ 283,950	9
B. Non-Facility Related												
10						/ /			/ /			10
11						/ /			/ /			11
12		TOTALS (lines 9, 10 and 11)					\$ 5,629,584	\$ 5,590,462			\$ 283,950	12

* 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 at Chatauqua**Report Period Beginning: **01/01/2005**

Ending:

12/31/2005**12/31/2005****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2005**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 103,465	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	249,885		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	46,335		6
7	Other Prepaid Expenses	1,095		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	421,166		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 821,945	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	483,733		13
14	Buildings, at Historical Cost	7,477,397		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	936,750		16
17	Accumulated Depreciation (book methods)	(633,472)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	315,447		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(91,601)		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)	\$ 8,488,254	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,310,199	\$	25

*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 70,266	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	27,274		29
30	Accrued Salaries Payable	18,333		30
31	Accrued Taxes Payable	77,250		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Interest/Accrued Liabilities	6,684		35
36	Accrued Developer Fee/ Unearned Revenue	678,055		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 877,863	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,563,188		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)	\$ 5,563,188	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,441,051	\$	45
46	TOTAL EQUITY	\$ 2,869,149	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,310,199	\$	47

Facility Name: Prairie Living at Chatauqua

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

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

		1	
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,342,918	1
2	Discounts and Allowances	(6,122)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,336,796	3
	B. Other Operating Revenue		
4	Special Services	10,203	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	145	7
8	Barber and Beauty Care	12,009	8
9	Non-Resident Meals	5,187	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 27,544	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	14,889	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 14,889	14
	D. Other Revenue (specify):		
15	Interest Income Reserves	12,465	15
16	Cable & Phone	22,966	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 35,431	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,414,660	18

		2	
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	377,755	19
20	Health Care/ Personal Care	288,837	20
21	General Administration	455,556	21
	B. Capital Expense		
22	Ownership	1,028,905	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)	\$ 2,151,053	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (736,393)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (736,393)	31

Operating Expenses PG 3

A. General Services - Other	\$12,880
Exterminating	\$1,374
Rubbish Removal	\$2,025
Vehicle Expense	\$1,356
Miscellaneous Operating Expense	\$5,000
Security & Monitoring	<u>\$3,124</u>
	\$12,880

B. Healthcare and Programs - Other	\$9,892
Beauty Shop	<u>\$9,892</u>
	\$9,892

D. Ownership Other	\$34,972
Assesment Income	-\$6,100
Assesment Expense	\$3,412
Financing Fees	\$11
Mortgage Service Fee	\$8,305
Mortgage Insurance Premium	\$12,645
Asset Management Fee	\$15,000
Tax Credit Fees	<u>\$1,700</u>
	\$34,972

A. Current Assets - Other

Construction Interest	\$4,714
Debt Service	\$25,493
Initial Operating Deficit	\$59,558
Medicaid Delayed Pmt	\$50,465
Medicaid Budged Delay	\$253,765
Mortgage Insurance Premium	\$13,810
Property Tax and Insurance	<u>\$13,360</u>
	\$421,166