

FOR BHF USE							

LL2

Supportive Living Facility

2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2010)

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: 1000061

Facility Name: Pioneer Gardens

Address: 3800 South Martin Luther King Driv Chicago 60653
Number City Zip Code

County: Cook

Telephone Number: (773 420-4100 Fax # 773 536-0720

Federal Employer ID Number:

Date Current Owners were Certified: 4/25/2006

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☒	Partnership	☐	County
		☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:
Name: Rev. E.R. Williams Telephone Number: (815 739-6841
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 1/1/2010 to 12/31/2010 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)	Rev. E.R. Williams		
	(Title)	President		
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 **Pioneer Gardens**

Report Period Beginning: 1/1/2010 Ending: 12/31/2010

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	108	Single Unit Apartment	108	39,420	1
2	12	Double Unit Apartment	12	4,380	2
3		Other			3
4	120	TOTALS	120	43,800	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	35,587	613		36,200	5
6	Double Unit	3,255	1,081		4,336	6
7	Other					7
8	TOTALS	38,842	1,694		40,536	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	92.55%
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D. Indicate the number of paid bed-hold days the SLF had during this year
47 Also, indicate the number of unpaid bed-hold days the SLF
 had during this year. 333 **(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

ACCUAL		MODIFIED	
		CASH*	CASH*
	X		

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

Tax Year: 2010 **Fiscal Year:**

*** 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? YES If yes, did the facility make all of the required payments of interest and principle? YES

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: Pioneer Gardens

Report Period Beginning: 1/1/2010 Ending: 12/31/2010

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	216,132	259,178	5,762	481,072		481,072	1
2	Housekeeping, Laundry and Maintenance	154,602	43,270	99,068	296,940		296,940	2
3	Heat and Other Utilities			252,193	252,193	(29,070)	223,123	3
4	Other (specify): Security & Waste Removable	89,707	165	11,101	100,973		100,973	4
5	TOTAL General Services	460,441	302,613	368,124	1,131,178	(29,070)	1,102,108	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	735,824	3,740	3,980	743,544		743,544	6
7	Activities and Social Services	26,910		14,965	41,875		41,875	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	762,734	3,740	18,945	785,419		785,419	9
	C. General Administration							
10	Administrative and Clerical	249,792	18,424	106,041	374,257		374,257	10
11	Marketing Materials, Promotions and Advertising	69,089	5,287	14,304	88,680		88,680	11
12	Employee Benefits and Payroll Taxes	157,192		33,698	190,890		190,890	12
13	Insurance-Property, Liability and Malpractice			77,247	77,247		77,247	13
14	Other (specify): Property Management Fee			227,562	227,562		227,562	14
15	TOTAL General Administration	476,073	23,711	458,852	958,636		958,636	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,699,248	330,064	845,921	2,875,233	(29,070)	2,846,163	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			767,832	767,832		767,832	17
18	Interest			637,870	637,870		637,870	18
19	Real Estate Taxes			90,839	90,839		90,839	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Management Fees/Deferred Amortz./MIP			166,319	166,319		166,319	22
23	TOTAL Ownership			1,662,860	1,662,860		1,662,860	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,699,248	330,064	2,508,781	4,538,093	(29,070)	4,509,023	24

Facility Name: Pioneer Gardens

Report Period Beginning 1/1/2010 Ending: 12/31/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	32.00	1
2	Licensed Practical Nurses	3	25.50	2
3	Certified Nurse Assistants	21	10.77	3
4	Activity Director & Assistants	1	13.13	4
5	Social Service Workers			5
6	Head Cook	1	11.55	6
7	Cook Helpers/Assistants	6	9.32	7
8	Dishwashers	2	8.25	8
9	Maintenance Workers	4	11.02	9
10	Housekeepers	2	9.02	10
11	Laundry			11
12	Managers	2	26.33	12
13	Other Administrative	2	20.34	13
14	Clerical	3	8.68	14
15	Marketing	2	21.13	15
16	Other	3	10.22	16
17	Total (lines 1 thru 16)	53	\$	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
South Parkway Management		Chicago		Property Mgmt.	

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

VIII. OWNERSHIP COSTS

A. Purchase price of land 230,000 Year land was acquired 2004

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	120			2006	\$ 19,565,567	\$ 767,338	28	\$ 698,770	\$ (68,568)	\$ 3,714,403	1
2											2
3											3
4											4
5											5
6	Improvement Type										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)				\$ 19,565,567	\$ 767,338		\$ 698,770	\$ (68,568)	\$ 3,714,403	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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	FURNITURE & FIXTURES	\$ 4,288	\$ \$ 494	\$ \$ 4,041	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 4,288	\$ 494	\$ 4,041	24

Facility Name: Pioneer Gardens Report Period Beginning: 1/1/2010 Ending:

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	MIDLAND BANK		X	MORTGAGE	8/1/04	11,340,000	\$ 10,931,962	3/1/46	5.6500	\$ 620,146	1
2	CITY OF CHICAGO		X	MORTGAGE	8/1/04	1,828,000	1,828,000	8/1/46			2
3	FEDERAL HOME LOAN		X	MORTGAGE	8/1/04	500,000	500,000	8/1/46			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 13,668,000	\$ 13,259,962			\$ 620,146	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,668,000	\$ 13,259,962			\$ 620,146	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: Pioneer Gardens

Report Period Beginning: 1/1/2010

Ending: 12/31/2010

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 380,910	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,170		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,531		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 406,611	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	230,000		13
14	Buildings, at Historical Cost	19,038,373		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	531,482		16
17	Accumulated Depreciation (book methods)	(3,718,444)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	635,037		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,724,305		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 18,440,753	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,847,364	\$	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 48,883	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	198,775		29
30	Accrued Salaries Payable	23,905		30
31	Accrued Taxes Payable	73,000		31
32	Accrued Interest Payable	51,471		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Management Fees	257,000		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 653,034	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,431,322		38
39	Mortgage Payable	13,159,234		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Accrued Management Fees	894,336		42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 15,484,892	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 16,137,926	\$	45
46	TOTAL EQUITY	\$ 2,709,438	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 18,847,364	\$	47

Facility Name: Pioneer Gardens

Report Period Beginning: 1/1/2010

Ending:

12/31/2010

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,793,447	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 3,793,447	3
	B. Other Operating Revenue		
4	Special Services	11,000	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
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 11,000	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,075	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 3,075	14
	D. Other Revenue (specify):		
15	Real Estate Tax Reduction	57,468	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 57,468	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 3,864,990	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,102,108	19
20	Health Care/ Personal Care	785,419	20
21	General Administration	958,636	21
	B. Capital Expense		
22	Ownership	1,662,860	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 4,509,023	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ (644,033)	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ (644,033)	31

IV. COST CENTER EXPENSES

A. GENERAL SERVICES

4 OTHER	SECURITY SALARY	89,707
	SECURITY SUPPLIES	165
	SECURITY - OTHER	2,451
	WASTE MANAGEMENT	8,650
	TOTAL	<u>100,973</u>

C. GENERAL ADMINISTRATION

14 OTHER	PROPERTY MANAGEMENT FEES	
		\$227,562

D. OWNERSHIP

22 OTHER	ASSET AND PARTNERSHIP	
	MANAGEMENT FEES	84,000
	AMORTIZATION-DEFERRED	
	COSTS	<u>27,559</u>
	MIP	<u>54,760</u>
	TOTAL	<u>166,319</u>

VII. RELATED ORGANIZATIONS

C.	SERVICE	PROPERTY MANAGEMENT SERVICES
	COST	\$227,562
	MARKUP	NONE