

		FOR BHF USE			

LL2

Supportive Living Facility

2011

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2011)

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 Supportive Living Facility

Address: 3800 S. King Drive Chicago 60653

County: Cook

Telephone Number: (773) 420-4100 Fax # 773 420-4118

Federal Employer ID Number: 32-0001233

Date Current Owners were Certified: 4/25/2006

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL
☐ Charitable Corp.	☐ Individual	☐ State
☐ Trust	☒ Partnership	☐ County
IRS Exemption Code	☐ 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: (815-7396841

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 1/1/2011 to 12/31/2011 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	
Paid Preparer	(Title)	President	
	(Signed)		(Date)
	(Print Name and Title)	N/A	
	(Firm Name & Address)	N/A	
	(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 Supportive Living Facility

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	<u>108</u>	Single Unit Apartment	<u>108</u>	<u>39,420</u>	1
2	<u>12</u>	Double Unit Apartment	<u>12</u>	<u>4,380</u>	2
3		Other			3
4	<u>120</u>	TOTALS	<u>120</u>	<u>43,800</u>	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	<u>35,459</u>			<u>35,459</u>	5
6	Double Unit	<u>2,642</u>	<u>1,096</u>		<u>3,738</u>	6
7	Other					7
8	TOTALS	<u>38,101</u>	<u>1,096</u>		<u>39,197</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 89.49%

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 ☒

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

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

* 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 Supportive Living Facility

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	210,189	275,901	11,521	497,611		497,611	1
2	Housekeeping, Laundry and Maintenance	161,178	51,213	149,595	361,986		361,986	2
3	Heat and Other Utilities			223,640	223,640	(27,420)	196,220	3
4	Other (specify):Waste Mgmt. & Security	115,838		13,881	129,719		129,719	4
5	TOTAL General Services	487,205	327,114	398,637	1,212,956	(27,420)	1,185,536	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	703,125	2,050	4,965	710,140		710,140	6
7	Activities and Social Services	27,300	6,700		34,000		34,000	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	730,425	8,750	4,965	744,140		744,140	9
	C. General Administration							
10	Administrative and Clerical	272,749	48,693	72,454	393,896		393,896	10
11	Marketing Materials, Promotions and Advertising	70,934		13,858	84,792		84,792	11
12	Employee Benefits and Payroll Taxes			200,105	200,105		200,105	12
13	Insurance-Property, Liability and Malpractice			62,540	62,540		62,540	13
14	Other (specify):Property Management Fee			215,353	215,353		215,353	14
15	TOTAL General Administration	343,683	48,693	564,310	956,686		956,686	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,561,313	384,557	967,912	2,913,782	(27,420)	2,886,362	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			732,403	732,403		732,403	17
18	Interest			618,692	618,692		618,692	18
19	Real Estate Taxes			71,977	71,977		71,977	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): MIP, PROPERTY MGMT, AMORTZ.			165,576	165,576		165,576	22
23	TOTAL Ownership			1,588,648	1,588,648		1,588,648	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,561,313	384,557	2,556,560	4,502,430	(27,420)	4,475,010	24

Facility Name: Pioneer Gardens Supportive Living Facility

Report Period Beginning 1/1/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 24.60	1
2	Licensed Practical Nurses	5	24.93	2
3	Certified Nurse Assistants	17	10.77	3
4	Activity Director & Assistants	1	13.13	4
5	Social Service Workers			5
6	Head Cook	1	15.00	6
7	Cook Helpers/Assistants	9	9.25	7
8	Dishwashers	2	8.25	8
9	Maintenance Workers	5	10.96	9
10	Housekeepers	3	8.97	10
11	Laundry			11
12	Managers	2	31.00	12
13	Other Administrative	2	22.80	13
14	Clerical	2	9.19	14
15	Marketing	2	21.13	15
16	Other	3	8.40	16
17	Total (lines 1 thru 16)	55	\$	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			
2			
Total		\$	3

Facility Name: Pioneer Gardens Supportive Living Facility

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	\$ 732,403	28	\$ 700,442	\$ (31,961)	\$ 4,450,847	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)				\$ 19,565,567	\$ 732,403		\$ 700,442	\$ (31,961)	\$ 4,450,847	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	\$	\$ \$ 4,288	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 4,288	\$	\$ 4,288	24

Facility Name: Pioneer Gardens Supportive Living Facility

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	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	\$ 10,831,235	3/1/46	5.6500	\$ 614,600	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	\$ 13,159,235			\$ 614,600	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,668,000	\$ 13,159,235			\$ 614,600	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 Supportive Living Facility

Report Period Beginning: 1/1/2011

Ending: 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 142,926	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	607,299		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	24,683		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 774,908	\$	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)	(4,450,847)		17
18	Deferred Charges	607,723		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,402,377		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 17,359,108	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,134,016	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 129,363	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	204,615		29
30	Accrued Salaries Payable	24,426		30
31	Accrued Taxes Payable	73,000		31
32	Accrued Interest Payable	50,997		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 482,401	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,434,221		38
39	Mortgage Payable	13,052,667		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Accrued Management Fees	1,364,802		42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 15,851,690	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 16,334,091	\$	45
46	TOTAL EQUITY	\$ 1,799,925	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 18,134,016	\$	47

*(See instructions.)

Facility Name: Pioneer Gardens Supportive Living Facility

Report Period Beginning: 1/1/2011

Ending:

12/31/2011

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	\$ 3,590,518	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,590,518	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	2,399	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,399	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,592,917	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,185,536	19
20	Health Care/ Personal Care	744,140	20
21	General Administration	956,686	21
	B. Capital Expense		
22	Ownership	1,588,648	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)	\$ 4,475,010	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (882,093)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (882,093)	31

J. SERVICES		
4 OTHER	WASTE MANAGEMENT	11,286
	SECURITY	2,595
		<u>13,881</u>
HIP		
22 OTHER	MANAGEMENT FEES	84,000
	AMORTZN. DEFERRED COST	27,314
	MIP	54,760
		<u>166,074</u>
A. OTHER RELATED BUSINESS ENTITIES		
	SERVICE	PROPERTY MANAGEMENT SERVICES
	COST	\$215,353
	MARKUP	NONE

