

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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: 1000057

Facility Name: Jackson Park SLF

Address: 1448 East 75th St Chicago 60649

County: Cook

Telephone Number: (773) 667-6500 Fax # (773) 667-1875

Federal Employer ID Number:

Date Current Owners were Certified: 1/1/2016

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2016 to 12/31/2016 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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

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

Name: Steve Lavenda

Telephone Number: (847) 282 - 6300

Email Address:

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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Jackson Park SLF

Report Period Beginning: 1/1/2016 Ending: 12/31/2016

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

	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	123	Single Unit Apartment	123	45,018	1
2	13	Double Unit Apartment	13	4,758	2
3		Other			3
4	136	TOTALS	136	49,776	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	45,753	61		45,814	5
6	Double Unit					6
7	Other					7
8	TOTALS	45,753	61		45,814	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.04%

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

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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)

None

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

* 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? N/A

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? N/A

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? N/A

If no, explain.

STATE OF ILLINOIS		Page 3A
Jackson Park SLF		
Report Period Beginning:	1/1/2016	
Ending:	12/31/2016	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	\$ (861,991)	17 1
2		2
3 Cable TV	(17,293)	2 3
4 Bank Charges	(12,357)	10 4
5 Penalties and Fines	(834)	10 5
6 Interest Income	(950)	18 6
7		7
8		8
9		9
10 BUILDING COMPANY		10
11 Interest Income	(159)	18 11
12 Rent	(1,557,687)	20 12
13 Interest Expense	672,143	18 13
14 Depreciation and Amortization	1,405,098	17 14
15		15
16 MANAGEMENT OFFICE ALLOCATION		16
17 Housekeeping/Main/Laundry	453	2 17
18 Utilities	978	3 18
19 Health Care/Personal Care	5,695	6 19
20 Health Care Emp Ben/Payroll Taxes	687	8 20
21 Administrative and General	124,526	10 21
22 Advertising and Marketing	542	11 22
23 Admin Emp Benefits & Payroll Taxes	8,086	14 23
24 Building Rental	8,280	20 24
25 Management Office Allocation	(243,727)	10 25
26		26
27		27
28		28
29		29
30		30
31		31
32		32
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96		96
97		97
98		98
99		99
100		100
101 Total	(467,990)	101

STATE OF ILLINOIS

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Facility Name: Jackson Park SLF

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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					5	6	
1	Dietary and Food Purchase	192,279	300,850	5,433	498,562		498,562	1
2	Housekeeping, Laundry and Maintenance	156,840	44,095	104,956	305,891	(16,840)	289,051	2
3	Heat and Other Utilities			169,004	169,004	978	169,982	3
4	Other (specify):							4
5	TOTAL General Services	349,119	344,945	279,393	973,457	(15,862)	957,595	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	427,308	7,782		435,090	5,695	440,785	6
7	Activities and Social Services	54,324	2,389	4,315	61,028		61,028	7
8	Other (specify):					687	687	8
9	TOTAL Health Care and Programs	481,632	10,171	4,315	496,118	6,382	502,500	9
	C. General Administration							
10	Administrative and Clerical	201,620	3,775	282,832	488,227	(132,392)	355,835	10
11	Marketing Materials, Promotions and Advertising	38,814		7,354	46,168	542	46,710	11
12	Employee Benefits and Payroll Taxes			189,513	189,513		189,513	12
13	Insurance-Property, Liability and Malpractice			57,939	57,939		57,939	13
14	Other (specify):					8,606	8,606	14
15	TOTAL General Administration	240,434	3,775	537,638	781,847	(123,244)	658,603	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,071,185	358,891	821,346	2,251,422	(132,724)	2,118,698	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					543,107	543,107	17
18	Interest			4,404	4,404	671,034	675,438	18
19	Real Estate Taxes			137,536	137,536		137,536	19
20	Rent -- Facility and Grounds			1,557,687	1,557,687	(1,549,407)	8,280	20
21	Rent -- Equipment			77	77		77	21
22	Other (specify):							22
23	TOTAL Ownership			1,699,704	1,699,704	(335,266)	1,364,438	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,071,185	358,891	2,521,050	3,951,126	(467,990)	3,483,136	24

Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.07	\$ 25.79	1
2	Licensed Practical Nurses	3.15	21.43	2
3	Certified Nurse Assistants	11.25	9.81	3
4	Activity Director & Assistants	2.27	11.53	4
5	Social Service Workers	-		5
6	Head Cook	0.44	14.75	6
7	Cook Helpers/Assistants	8.15	10.55	7
8	Dishwashers	-		8
9	Maintenance Workers	1.35	13.15	9
10	Housekeepers	5.92	9.73	10
11	Laundry	-		11
12	Managers	-		12
13	Other Administrative	1.16	27.61	13
14	Clerical	5.33	12.17	14
15	Marketing	0.79	23.50	15
16	Other			16
17	Total (lines 1 thru 16)	40.88	\$ 12.60	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
Coles SLF		Chicago, IL	
Rockford SLF		Rockford, IL	
Robbins SLF		Robbins, IL	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Jackson Park SLF Realty		Chicago, IL		Building Co	
Grand Lifestyles		Skokie, IL		Management Co	

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: N/A If yes, what is the value of those services? \$ N/A

(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	N/A			\$	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

Facility Name: Jackson Park SLF Report Period Beginning: 1/1/2016 Ending: 12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,027,500 Year land was acquired 2016

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	136		2016	2005	\$ 8,220,000	\$ 1,405,098	35	\$ 234,857	\$ (1,170,241)	\$ 234,857	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's										
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17	TOTAL (lines 1 thru 16)				\$ 8,220,000	\$ 1,405,098		\$ 234,857	\$ (1,170,241)	\$ 234,857	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	\$ 3,082,500	\$	\$ 308,250	308,250		\$ 308,250	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 3,082,500	\$	\$ 308,250	308,250		\$ 308,250	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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
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16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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15								15
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23								23
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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2016

Ending: 2/31/2016

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	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	Allocated from Grand Lifestyle			/ /	8,280			6
7	TOTAL				\$ 8,280			7

8. Is movable equipment rental included in building rental?
☐ YES ☒ NO

9. Rental amount for movable equipment \$ 77

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	MB Financial		X	Mortgage		\$	16,440,000			\$ 672,143	1
2											2
3											3
	Working Capital										
4	MB Financial		X	Line of Credit	/ /			/ /		4,404	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	16,440,000			\$ 676,547	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		(950)	8
9	Interest Inc. Bldg Co		X		/ /			/ /		(159)	9
10	TOTALS (lines 7, 8 and 9)					\$	16,440,000			\$ 675,438	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.

STATE OF ILLINOIS

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Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 231,806	\$ 790,264	1
2	Cash-Patient Deposits	7,253	7,253	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,205,206	1,055,137	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	139,015	159,015	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	81,430	369,104	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,664,710	\$ 2,380,773	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,027,500	13
14	Buildings, at Historical Cost		8,220,000	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		3,082,500	16
17	Accumulated Depreciation (book methods)		(1,405,098)	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):	16,443	8,236,443	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 16,443	\$ 19,161,345	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,681,153	\$ 21,542,118	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 71,617	\$ 143,786	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	48,290	48,290	30
31	Accrued Taxes Payable	136,500	136,500	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	27,904	96,420	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 284,311	\$ 424,996	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		16,440,000	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43	See Attached	473,419	473,419	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 473,419	\$ 16,913,419	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 757,730	\$ 17,338,415	45
46	TOTAL EQUITY	\$ 923,423	\$ 4,203,703	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,681,153	\$ 21,542,118	47

*(See instructions.)

Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2016

Ending:

12/31/2016

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 4,873,599	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,873,599	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	950	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 950	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)	\$ 4,874,549	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	973,457	19
20	Health Care/ Personal Care	496,118	20
21	General Administration	781,847	21
	B. Capital Expense		
22	Ownership	1,699,704	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)	\$ 3,951,126	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 923,423	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 923,423	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,779,101	32
33	Private Pay - Net Inpatient Revenue	1,094,498	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,873,599	37