

		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: 1000061

Facility Name: Pioneer Gardens

Address: 3800 South MLK Drive Chicago 60653

County: Cook

Telephone Number: (773) 420-4100 Fax # (776) 420-4118

Federal Employer ID Number:

Date Current Owners were Certified:

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

X Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: Cheri Murff Telephone Number: 773-420-4105

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 1/1/2016 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) Rev. Craig D. Williams

(Title) Owner/Management Agent

Paid Preparer

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Pioneer Gardens

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 / /

	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>34,397</u>			<u>34,397</u>	5
6	Double Unit	<u>4,380</u>			<u>4,380</u>	6
7	Other					7
8	TOTALS	<u>38,777</u>			<u>38,777</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 88.53%

D. Indicate the number of paid bed-hold days the SLF had during this year
170 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: 12/31/2015 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:

1/1/2016

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	219,639	250,315	27,694	497,648		497,648	1
2	Housekeeping, Laundry and Maintenance	150,918	11,576	139,184	301,678		301,678	2
3	Heat and Other Utilities			198,567	198,567		198,567	3
4	Other (specify):							4
5	TOTAL General Services	370,557	261,891	365,445	997,893		997,893	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	664,880	32,214		697,094		697,094	6
7	Activities and Social Services	31,434			31,434		31,434	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	696,314	32,214		728,528		728,528	9
	C. General Administration							
10	Administrative and Clerical	284,405	419,619	(24,910)	679,114		679,114	10
11	Marketing Materials, Promotions and Advertising	45,040	992		46,032		46,032	11
12	Employee Benefits and Payroll Taxes	135,584			135,584		135,584	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):	110,230			110,230		110,230	14
15	TOTAL General Administration	575,259	420,611	(24,910)	970,960		970,960	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,642,130	714,716	340,535	2,697,381		2,697,381	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			713,049	713,049		713,049	17
18	Interest			581,601	581,601		581,601	18
19	Real Estate Taxes			111,284	111,284		111,284	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): MIP,MGMT,AMORTZ)			366,930	366,930		366,930	22
23	TOTAL Ownership			1,772,864	1,772,864		1,772,864	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,642,130	714,716	2,113,399	4,470,245		4,470,245	24

Facility Name: Pioneer Gardens

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	\$ 19.76	1
2	Licensed Practical Nurses	5	25.94	2
3	Certified Nurse Assistants	19	13.91	3
4	Activity Director & Assistants	1	13.65	4
5	Social Service Workers			5
6	Head Cook	1	23.36	6
7	Cook Helpers/Assistants	6	8.57	7
8	Dishwashers	2	8.67	8
9	Maintenance Workers	3	10.57	9
10	Housekeepers	4	8.82	10
11	Laundry			11
12	Managers	1	35.62	12
13	Other Administrative	4	21.88	13
14	Clerical	2	10.00	14
15	Marketing	2	21.90	15
16	Other	8	10.00	16
17	Total (lines 1 thru 16)	59	\$	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

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? \$

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

Facility Name: Pioneer Gardens Report Period Beginning: 1/1/2016 Ending: 12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 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				2006	\$ 19,602,654	\$ 710,400	28	\$ 700,095	\$ (10,305)	\$ 7,978,846	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)				\$ 19,602,654	\$ 710,400		\$ 700,095	\$ (10,305)	\$ 7,978,846	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		\$ 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

Report Period Beginning: 1/1/2016

Ending: 2/31/2016

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	\$ 10,333,751	3/1/46	5.6500	\$ 581,601	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	/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 13,668,000	\$ 12,661,751			\$ 581,601	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,668,000	\$ 12,661,751			\$ 581,601	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: Pioneer Gardens

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	\$ 118,490	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	489,550		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,505		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)	\$ 631,545	\$	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	650,699		16
17	Accumulated Depreciation (book methods)	(7,983,134)		17
18	Deferred Charges	475,356		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,251,708		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 13,663,002	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,294,547	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 165,744	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	122,526		29
30	Accrued Salaries Payable	62,240		30
31	Accrued Taxes Payable	103,000		31
32	Accrued Interest Payable	48,180		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)	\$ 501,690	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,929,378		38
39	Mortgage Payable	10,110,382		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Accrued Management Fees	2,237,136		42
43	Developer Fee Payable	98,047		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 16,374,943	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 16,876,633	\$	45
46	TOTAL EQUITY	\$ (2,582,086)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 14,294,547	\$	47

*(See instructions.)

Facility Name: Pioneer Gardens

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.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,395,115	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,395,115	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		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	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)	\$ 3,395,115	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	997,893	19
20	Health Care/ Personal Care	728,528	20
21	General Administration	970,960	21
	B. Capital Expense		
22	Ownership	1,772,864	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)	\$ 4,470,245	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (1,075,130)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (1,075,130)	31