FOR BHF USE

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2018)

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 S MLK Drive (Number) Chicago (City) 60653 (Zip Code)

County: Cook

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

Federal Employer ID Number:

Date Current Owners were Certified:

Type of Ownership:

[ ] VOLUNTARY, NON-PROFIT	[ ] PROPRIETARY	[ ] GOVERNMENTAL
[ ] Charitable Corp.	[ ] Individual	[ ] State
[ ] Trust	[X] 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. Craig Williams **Telephone Number:** ( )
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 01/01/18 to 12/31/18 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. Craig Williams
(Title) Owner/Management Agent

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: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 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 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	34,397			34,397	5
6	Double Unit	4,380			4,380	6
7	Other					7
8	TOTALS	38,777			38,777	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
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 [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)

H. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/2018 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 principal?
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 principal? 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 principal?
If no, explain.

Facility Name: Pioneer Gardens **Report Period Beginning: 01/01/18 Ending: 12/31/18**

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	263,190	263,587	24,993	551,770		551,770	1
2	Housekeeping, Laundry and Maintenance	122,777	50,175	224,339	397,291		397,291	2
3	Heat and Other Utilities			249,309	249,309		249,309	3
4	Other (specify):							4
5	**TOTAL General Services**	385,967	313,762	498,641	1,198,370		1,198,370	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	711,041	46,464	119,625	877,130		877,130	6
7	Activities and Social Services							7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	711,041	46,464	119,625	877,130		877,130	9
	C. General Administration							
10	Administrative and Clerical	229,998	268,608	216,606	715,212		715,212	10
11	Marketing Materials, Promotions and Advertising	47,340	2,019		49,359		49,359	11
12	Employee Benefits and Payroll Taxes	144,762			144,762		144,762	12
13	Insurance-Property, Liability and Malpractice			142,343	142,343		142,343	13
14	Other (security):	131,341			131,341		131,341	14
15	**TOTAL General Administration**	553,441	270,627	358,949	1,183,017		1,183,017	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,650,449	630,853	977,215	3,258,517		3,258,517	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			708,756	708,756		708,756	17
18	Interest			470,153	470,153		470,153	18
19	Real Estate Taxes			165,391	165,391		165,391	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			117,466	117,466		117,466	22
23	**TOTAL Ownership**			1,461,766	1,461,766		1,461,766	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,650,449	630,853	2,438,981	4,720,283		4,720,283	24

Facility Name: Pioneer Gardens Report Period Beginning: 01/01/18 Ending: 12/31/18

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	35.64	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

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

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES				OTHER RELATED BUSINESS ENTITIES				
Name	1	City	2	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: Pioneer Gardens Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 708,756	28	$ 700,095	$ (8,661)	$ 9,403,516	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	$ 708,756		$ 700,095	$ (8,661)	$ 9,403,516	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	computer equip	$ 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: 01/01/18 Ending: 12/31/18

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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	Midland Bank		X	Mortgage	8/1/04	$ 11,340,000	$ 9,914,076	3/1/46	5.6500	$ 468,720	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	$ 12,242,076			$ 468,720	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 13,668,000	$ 12,242,076			$ 468,720	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:** 01/01/18 **Ending:** 12/31/18

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 32,969	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	594,842		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,216		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)**	$ 644,027	$	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)	(9,403,516)		17
18	Deferred Charges	433,776		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	980,663		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 11,929,995	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 12,574,022	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 300,686	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	205,785		29
30	Accrued Salaries Payable	71,079		30
31	Accrued Taxes Payable	141,396		31
32	Accrued Interest Payable	32,882		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)**	$ 751,828	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	5,140,411		38
39	Mortgage Payable	9,708,291		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Accrued Mgmt Fees	1,719,738		42
43	Developer fee payable	98,047		43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 16,666,487	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 17,418,315	$	45
46	**TOTAL EQUITY**	$ (4,844,293)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 12,574,022	$	47

***(See instructions.)**

Facility Name: Pioneer Gardens Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 3,843,499	1
2	Discounts and Allowances	(154,155)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,689,344	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)**	$ 3,689,344	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	1,198,370	19
20	Health Care/ Personal Care	877,130	20
21	General Administration	1,183,017	21
	B. Capital Expense		
22	Ownership	1,461,766	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)**	$ 4,720,283	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (1,030,939)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (1,030,939)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$	37