

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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:

1000005

Facility Name:

Barton Senior Resid Chicago

Address:

1245 South Wood

Chicago

60608

Number

City

Zip Code

County:

Cook

Telephone Number:

(847) 441-8200

Fax #

(847) 441-0800

Federal Employer ID Number:

Date Current Owners were Certified:

1/1/2000

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 1/1/19 to 12/31/19 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)

(Date)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

SEE ACCOUNTANT'S COMPILATION REPORT

(Date)

Larry Templin

Partner

Templin Healthcare Accounting Services, LLP

P.O. Box 9, Dunlap, IL 61525

(630) 361-2868

Fax # ()

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

Name:

Larry Templin

Telephone Number:

(630) 361-2868

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 Barton Senior Resid Chicago Report Period Beginning: 1/1/19 Ending: 12/31/19

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	139	Single Unit Apartment	139	50,735	1
2	6	Double Unit Apartment	6	2,190	2
3		Other			3
4	145	TOTALS	145	52,925	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	40,771	207		40,978	5
6	Double Unit					6
7	Other					7
8	TOTALS	40,771	207		40,978	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 77.43%

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

777 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 175 (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)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2019 Fiscal Year: 12/31/19

* 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? N/A
If no, explain. N/A

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 principal? N/A
If no, explain. N/A

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? N/A
If no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: Barton Senior Resid Chicago

Report Period Beginning:

1/1/19

Ending:

12/31/19

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	418,293	332,651	2,600	753,544	(886)	752,658	1
2	Housekeeping, Laundry and Maintenance	246,114	25,988	147,411	419,513		419,513	2
3	Heat and Other Utilities			245,454	245,454		245,454	3
4	Other (specify):							4
5	TOTAL General Services	664,407	358,639	395,465	1,418,511	(886)	1,417,625	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	720,943	13,024		733,967		733,967	6
7	Activities and Social Services	124,348	5,864	3,774	133,986		133,986	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	845,291	18,888	3,774	867,953		867,953	9
	C. General Administration							
10	Administrative and Clerical	356,406	6,526	711,553	1,074,485	(30,147)	1,044,338	10
11	Marketing Materials, Promotions and Advertising	42,557		11,851	54,408		54,408	11
12	Employee Benefits and Payroll Taxes			321,388	321,388		321,388	12
13	Insurance-Property, Liability and Malpractice			86,150	86,150		86,150	13
14	Other (specify):							14
15	TOTAL General Administration	398,963	6,526	1,130,942	1,536,431	(30,147)	1,506,284	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,908,661	384,053	1,530,181	3,822,895	(31,033)	3,791,862	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			514,348	514,348	(47,230)	467,118	17
18	Interest			164,962	164,962	(43,810)	121,152	18
19	Real Estate Taxes			133,635	133,635		133,635	19
20	Rent -- Facility and Grounds			85,887	85,887		85,887	20
21	Rent -- Equipment			4,024	4,024		4,024	21
22	Other (specify): See Attached Sch I			36,467	36,467		36,467	22
23	TOTAL Ownership			939,323	939,323	(91,040)	848,283	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,908,661	384,053	2,469,504	4,762,218	(122,073)	4,640,145	24

Facility Name: Barton Senior Resid Chicago

Report Period Beginning 1/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.50	\$ 30.97	1
2	Licensed Practical Nurses	3.00	25.87	2
3	Certified Nurse Assistants	13.00	13.61	3
4	Activity Director & Assistants	2.50	23.04	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	14.50	13.70	7
8	Dishwashers			8
9	Maintenance Workers	1.00	26.98	9
10	Housekeepers	6.50	13.75	10
11	Laundry			11
12	Managers	1.00	25.81	12
13	Other Administrative	5.50	13.26	13
14	Clerical			14
15	Marketing	0.50	33.90	15
16	Other			16
17	Total (lines 1 thru 16)	49	\$ 16.14	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

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	None	\$ 1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Barton Management, Inc.		Northfield, 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).

Facility Name: Barton Senior Resid Chicago

Report Period Beginning:

1/1/19

Ending:

12/31/19

VIII. OWNERSHIP COSTS**A. Purchase price of land** N/AYear land was acquired N/A**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				2001	\$ 12,437,545	\$ 452,274	30	\$ 414,585	\$ (37,689)	\$ 8,423,421	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvement			2001	16,810	611	30	560		11,177	6
7	Building Improvement			2002	15,063	548	30	502	(46)	9,394	7
8	Building Improvement			2003	7,757	282	30	259	(23)	4,478	8
9	Building Improvement			2004	1,845	67	30	62	(5)	1,026	9
10	Building Improvement			2005	8,532	310	30	284	(26)	4,328	10
11	Building Improvement			2006	1,771		30			1,771	11
12	Building Improvement			2007	46,041	1,674	30	1,535	(139)	21,275	12
13	Building Improvement			2008	28,159	1,024	30	939	(85)	11,649	13
14	Building Improvement			2009	57,483	3,392	30	1,916	(1,476)	39,482	14
15	Building Improvement			2010	18,318	1,081	30	611	(470)	11,627	15
16	Building Improvement			2011	22,680	1,340	30	756	(584)	12,806	16
17	TOTAL (lines 1 thru 16)				\$ 12,662,004	\$ 462,603		\$ 422,009	\$ (40,543)	\$ 8,552,434	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	\$ 1,065,510	\$ 24,129	\$ 29,705	5,576	7	\$ 1,023,650	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,065,510	\$ 24,129	\$ 29,705	5,576		\$ 1,023,650	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	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name & ID Number Barton Senior Resid Chicago

#

Report Period Beginning:

1/1/19

Ending:

12/31/19

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 12,662,004	\$ 462,603		\$ 422,009	\$ (40,594)	\$ 8,552,434	1
2	Building Improvement	2012	3,700	218	30	123	(95)	1,871	2
3	Building Improvement	2014	2,147	124	30	72	(52)	1,922	3
4	Building Improvement	2014	80,105	2,913	30	2,670	(243)	15,414	4
5	First Floor renovation	2015	156,741	5,700	30	5,225	(475)	24,699	5
6	Carpeting	2015	5,735	397	30	191	(206)	1,704	6
7	Parking Lot Seal Coat	2015	2,624	182	30	87	(95)	779	7
8	Tuckpointing	2015	2,500	173	30	83	(90)	742	8
9	Building Improvement	2015	5,700	395	30	190	(205)	1,694	9
10	Tuckpointing	2015	500	35	30	17	(18)	149	10
11	Carpeting	2016	4,588	353	30	153	(200)	971	11
12	HVAC	2016	43,740	3,368	30	1,458	(1,910)	9,260	12
13	Building Improvement	2016	29,051	1,056	30	968	(88)	3,345	13
14	Building Improvement	2017	4,500	385	30	150	(235)	525	14
15	Building Improvement	2017	62,000	5,233	30	2,067	(3,166)	8,009	15
16	Building Improvement	2017	13,283	415	30	443	28	1,301	16
17	Entrance Door	2018	2,596	247	30	87	(160)	130	17
18	Elevator	2018	41,248	3,919	30	1,375	(2,544)	2,062	18
19	Entrance Door	2019	2,718	136	30	45	(91)	45	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)		\$ 13,125,480	\$ 487,852		\$ 437,413	\$ (50,439)	\$ 8,627,056	34

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

Facility Name: Barton Senior Resid Chicago Report Period Beginning: 1/1/19 Ending: 12/31/19

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*		8. Is movable equipment rental included in building rental? YES NO
3	Original Building				\$			3	
4	Additions			/ /				4	
5	Land Lease	1999		/ /	85,887	60	90	5	
6				/ /				6	
7	TOTAL				\$ 85,887			7	

9. Rental amount for movable equipment \$ N/A

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	HUD		X	Mortgage	12/20/12	\$ 7,808,400	\$ 6,726,369	1/1/48	2.4200	\$ 164,962	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,808,400	\$ 6,726,369			\$ 164,962	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /		Offset Interest Inc	/ /		(43,810)	9
10	TOTALS (lines 7, 8 and 9)					\$ 7,808,400	\$ 6,726,369			\$ 121,152	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: Barton Senior Resid Chicago

Report Period Beginning: 1/1/19

Ending: 12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 920,942	\$ 920,942	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 280,000)	613,499	613,499	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	20,547	20,547	6
7	Other Prepaid Expenses	69,889	69,889	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,624,877	\$ 1,624,877	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	12,437,546	12,437,545	14
15	Leasehold Improvements, at Historical Cost	687,939	687,935	15
16	Equipment, at Historical Cost	1,065,509	1,065,510	16
17	Accumulated Depreciation (book methods)	(9,745,746)	(9,650,706)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	906,850	906,850	21
22	Other Long-Term Assets Const in Progress			22
23	Other(specify): <u>Loan Fees, Net</u>	161,590	161,590	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,513,688	\$ 5,608,724	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,138,565	\$ 7,233,601	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 414,998	\$ 414,998	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	101,639	101,639	30
31	Accrued Taxes Payable	192,757	192,757	31
32	Accrued Interest Payable			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)	\$ 709,394	\$ 709,394	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,726,369	6,726,369	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 6,726,369	\$ 6,726,369	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,435,763	\$ 7,435,763	45
46	TOTAL EQUITY	\$ (297,198)	\$ (202,162)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,138,565	\$ 7,233,601	47

*(See instructions.)

Facility Name: Barton Senior Resid Chicago

Report Period Beginning: 1/1/19

Ending:

12/31/19

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	\$ 4,992,154	1
2	Discounts and Allowances	(451,679)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,540,475	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	43,810	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 43,810	14
	D. Other Revenue (specify):		
15	Miscellaneous Income	147	15
16	Real Estate Tax Refund	43,637	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 43,784	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,628,069	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,418,511	19
20	Health Care/ Personal Care	867,953	20
21	General Administration	1,536,431	21
	B. Capital Expense		
22	Ownership	939,323	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)	\$ 4,762,218	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (134,149)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (134,149)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,467,195	32
33	Private Pay - Net Inpatient Revenue	962,933	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>Food Stamp</u>	110,347	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,540,475	37

Period Beginning 1/1/19
Period End 12/31/19

Schedule I

IV. Cost Center Expenses
Line 22 Other

	Amount
Amortization Expense	5,771
Mortgage Preimum Insurance	30,696
TOTAL	36,467

Adjustment Detail

Line	Description	Amount
	1 Disallow Sales Tax on Food	(886)
	10 Offset Miscellaneous Income Against Office Supplies	(147)
	10 Disallow Bad Debt Expense	(30,000)
	17 Adjust Depreciation to Medicaid Basis	(47,230)
	18 Offset Interest Income Against Expense	(43,810)
	Total Adjustments	(122,073)