

		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: 1000148

Facility Name: New City Supportive Living

Address: 4700 S Ashland AveChicago60609

NumberCityZip Code

County: Cook

Telephone Number: (773) 376-1223 Fax # (773) 376-1226

Federal Employer ID Number:

Date Current Owners were Certified: 8/23/16

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: Larry Templin Telephone Number: (630) 361-2868

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 1/1/19 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)		(Date)
	(Type or Print Name)		
	(Title)		
Paid Preparer	(Signed)	SEE ACCOUNTANT'S COMPILATION REPORT	
		(Date)	
	(Print Name and Title)	Larry TemplinPartner	
	(Firm Name & Address)	Templin Healthcare Accounting Services, LLP P.O. Box 9, Dunlap, IL 61525	
	(Telephone)	(630) 361-2868 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 New City Supportive Living 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	86	Single Unit Apartment	86	31,390	1
2	15	Double Unit Apartment	15	5,475	2
3		Other			3
4	101	TOTALS	101	36,865	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	25,945	50		25,995	5
6	Double Unit	4,637	369		5,006	6
7	Other					7
8	TOTALS	30,582	419		31,001	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.09%

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

1,016 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 616 (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

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Facility Name: New City Supportive Living

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	278,846	194,086	3,383	476,315		476,315	1
2	Housekeeping, Laundry and Maintenance	121,061	17,182	210,092	348,335		348,335	2
3	Heat and Other Utilities			215,375	215,375	(7,557)	207,818	3
4	Other (specify):			19,665	19,665		19,665	4
5	TOTAL General Services	399,907	211,268	448,515	1,059,690	(7,557)	1,052,133	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	482,776	2,305	15,150	500,231		500,231	6
7	Activities and Social Services	32,438		630	33,068		33,068	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	515,214	2,305	15,780	533,299		533,299	9
	C. General Administration							
10	Administrative and Clerical	242,954	3,606	834,802	1,081,362	(357,937)	723,425	10
11	Marketing Materials, Promotions and Advertising	60,626	87	45,278	105,991		105,991	11
12	Employee Benefits and Payroll Taxes			125,849	125,849		125,849	12
13	Insurance-Property, Liability and Malpractice			255,267	255,267		255,267	13
14	Other (specify):							14
15	TOTAL General Administration	303,580	3,693	1,261,196	1,568,469	(357,937)	1,210,532	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,218,701	217,266	1,725,491	3,161,458	(365,494)	2,795,964	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,009,472	1,009,472	(1)	1,009,471	17
18	Interest			1,393,508	1,393,508	(178,209)	1,215,299	18
19	Real Estate Taxes			105,792	105,792		105,792	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			9,177	9,177		9,177	21
22	Other (specify): Amortization of Tax Credit/Loan Fees			34,978	34,978		34,978	22
23	TOTAL Ownership			2,552,927	2,552,927	(178,210)	2,374,717	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,218,701	217,266	4,278,418	5,714,385	(543,704)	5,170,681	24

Facility Name: New City Supportive Living

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	1.00	\$ 44.69	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13.00	14.22	3
4	Activity Director & Assistants	1.00	15.64	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10.00	13.62	7
8	Dishwashers			8
9	Maintenance Workers	1.00	26.38	9
10	Housekeepers	2.25	13.42	10
11	Laundry			11
12	Managers	1.00	48.80	12
13	Other Administrative	1.50	23.84	13
14	Clerical	1.00	23.92	14
15	Marketing	1.00	32.19	15
16	Other			16
17	Total (lines 1 thru 16)	33	\$ 17.75	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
N/A			

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: 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	5T Management, Inc.	\$ 183,525	1
2			2
Total		\$ 183,525	3

Facility Name: New City Supportive Living

Report Period Beginning:

1/1/19

Ending:

12/31/19

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,172,390 Year land was acquired 2013

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	101		2015	2015	\$ 36,107,546	\$ 902,689	40	\$ 902,689	\$	\$ 3,834,113	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements			2015	186,741	9,337	20	9,337		37,598	6
7	Leasehold Improvements			2016	20,000	1,000	20	1,000		3,583	7
8	Floor Replacement			2019	18,352	76	40	76		76	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 36,332,639	\$ 913,102		\$ 913,102	\$	\$ 3,875,370	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	\$ 995,950	\$ 96,369	\$ 96,369	\$	10	\$ 390,410	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 995,950	\$ 96,369	\$ 96,369	\$		\$ 390,410	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: New City Supportive Living 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	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				/ /				6
7	TOTAL				\$			7

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

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	City of Chicago Bonds		X	First Mortgage	1/1/13	\$ 18,000,000	\$ 17,810,000	12/1/52	0.0625	\$ 1,122,550	1
2	Affordable Housing Continuum		X	Second Mortgage	1/30/13	988,011	988,011	12/1/54	0.0231	22,823	2
3	See Attached Schedule 6A				/ /	8,568,300	6,137,300	/ /		82,058	3
	Working Capital										
4	Celadon Holdings LLC	X		Working Capital	/ /	300,000	300,000	/ /	0.0500	15,000	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 27,856,311	\$ 25,235,311			\$ 1,242,431	7
	B. Non-Facility Related										
8					/ /		Disallow R/P Int	/ /		(15,000)	8
9					/ /		Offset Int Inc	/ /		(12,132)	9
10	TOTALS (lines 7, 8 and 9)					\$ 27,856,311	\$ 25,235,311			\$ 1,215,299	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: New City Supportive Living Report Period Beginning: 1/1/18 Ending: 12/31/18

Schedule 6A

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	Affordable Housing Continuum		X	Third Mortgage	1/30/13	\$ 2,248,300	\$ 2,248,300	12/1/54	0.0231	\$ 51,936	1	
2	City of Chicago Bonds		X	Fourth Mortgage	12/1/12	1,000,000	989,000	12/1/54	None		2	
3	AHC Ashland LLC		X	Fifth Mortgage	1/30/13	2,900,000	2,900,000	12/1/54	None			
4	City of Chicago Bonds		X	Sixth Mortgage	5/1/15	2,420,000		12/1/30	0.0800	30,122		
5												
6												
7											3	
13											9	
14	TOTALS (lines 7, 8 and 9)						\$ 8,568,300	\$ 6,137,300			\$ 82,058	10

STATE OF ILLINOIS

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Facility Name: New City Supportive Living

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	\$ 22,763	\$ 22,763	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 131,295)	1,313,596	1,313,596	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	38,201	38,201	6
7	Other Prepaid Expenses	17,925	17,925	7
8	Accounts Receivable (owners or related parties)	107,538	107,538	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,500,023	\$ 1,500,023	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,172,390	1,172,390	13
14	Buildings, at Historical Cost	36,107,546	36,107,546	14
15	Leasehold Improvements, at Historical Cost	225,093	225,093	15
16	Equipment, at Historical Cost	995,950	995,950	16
17	Accumulated Depreciation (book methods)	(4,265,780)	(4,265,780)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	36,497	36,497	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(15,512)	(15,512)	20
21	Restricted Funds	573,767	573,767	21
22	Other Long-Term Assets Sec. Dep	914	914	22
23	Other(specify): <u>Loan Fees, Net</u>	1,125,219	1,125,219	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 35,956,084	\$ 35,956,084	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 37,456,107	\$ 37,456,107	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 164,809	\$ 164,809	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	79,261	79,261	31
32	Accrued Interest Payable	1,293,165	1,293,165	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>See Attached Schedule I</u>	3,978,461	3,978,461	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 5,515,696	\$ 5,515,696	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	300,000	300,000	38
39	Mortgage Payable	24,935,311	24,935,311	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)	\$ 25,235,311	\$ 25,235,311	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 30,751,007	\$ 30,751,007	45
46	TOTAL EQUITY	\$ 6,705,100	\$ 6,705,100	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 37,456,107	\$ 37,456,107	47

*(See instructions.)

Facility Name: New City Supportive Living

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	\$ 3,834,365	1
2	Discounts and Allowances	(43,369)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,790,996	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	12,132	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 12,132	14
	D. Other Revenue (specify):		
15	See Attached Schedule I	34,478	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 34,478	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,837,606	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,059,690	19
20	Health Care/ Personal Care	533,299	20
21	General Administration	1,568,469	21
	B. Capital Expense		
22	Ownership	2,552,927	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)	\$ 5,714,385	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (1,876,779)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (1,876,779)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 2,922,606	32
33	Private Pay - Net Inpatient Revenue	751,865	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>Food Stamp</u>	116,525	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,790,996	37

New City Supportive Living

Period 1/1/19

Period 12/31/19

Schedule I

XI. Balance Sheet

Line 35 Other Current Liabilities

	Operating	After Consolidation
Accrued Expenses	57,807	57,807
Accrued Developer Fees	3,021,533	3,021,533
Accrued Partnership Mgmt Fee	215,456	215,456
Accrued Asset Mgmt Fee	79,146	79,146
Accrued Mgmt Fees	27,646	27,646
Due to General Partner	127,803	127,803
Due to Limited Partner	449,284	449,284
Prepaid Rent	2,250	2,250
Prepaid Medicaid Clearing	4,925	4,925
Garnishments	(7,389)	(7,389)
TOTAL	3,978,461	3,978,461

XII. Income Statement

Line 15 Other Revenue

	Amount	
Cable Income	7,557	Offset Against Cable Expense
Phone Income	6,541	Offset Against Telephone Exp
Tenant Fees	240	
Contract Service-Service Provider	20,000	
Miscellaneous Income	140	Offset Against Office Supplies
TOTAL	34,478	

Adjustment Detail

Line	Description	Amount
1	Offset Meal Income Against Food	
3	Offset Cable Income Against Cable TV Expense	(7,557)
10	Offset Miscellaneous Income Against Office Supplies	(140)
10	Offset Phone Income Against Telephone Expense	(6,541)
10	Disallow Related Party Management Fees	(72,666)
10	Disallow Bad Debt Expense	(278,590)
17	Adjust Depreciation to Medicaid Basis	(1)
18	Offset Interest Income Against Expense	(12,132)
18	Disallow Related Party Interest Expense	(166,077)
	Total Adjustments	(543,704)