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: 1000148

Facility Name: New City Supportive Living

Address: 4700 S Ashland Ave (Number) Chicago (City) 60609 (Zip 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	X	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: 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 1/1/18 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)
(Title)

Paid Preparer

(Signed) SEE ACCOUNTANT'S COMPILATION REPORT (Date)
(Print Name and Title) Larry Templin, Partner
(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: 1/1/18 Ending: 12/31/18

III. STATISTICAL DATA

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

Date of change in certified units: N/A

	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	86	Single Unit Apartment	86	31,390	1
2	15	Double Unit Apartment	15	5,475	2
3		Other		244	3
4	101	TOTALS	101	37,109	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	26,821	182		27,003	5
6	Double Unit	2,762	146		2,908	6
7	Other	244			244	7
8	TOTALS	29,827	328		30,155	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 81.26%

D. Indicate the number of paid bed-hold days the SLF had during this year 116 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 108 **(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: 12/31/18 Fiscal Year: 12/31/18

* 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. 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 principle?** 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 principle?** N/A

If no, explain. N/A

Facility Name: New City Supportive Living **Report Period Beginning: 1/1/18 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	248,007	150,469	7,148	405,624	(8)	405,616	1
2	Housekeeping, Laundry and Maintenance	122,059	34,737	205,207	362,003		362,003	2
3	Heat and Other Utilities			190,140	190,140	(10,285)	179,855	3
4	Other (specify): Trash Expense			15,505	15,505		15,505	4
5	**TOTAL General Services**	370,066	185,206	418,000	973,272	(10,293)	962,979	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	468,589	3,529	11,456	483,574		483,574	6
7	Activities and Social Services	32,528	3,701	6,716	42,945		42,945	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	501,117	7,230	18,172	526,519		526,519	9
	C. General Administration							
10	Administrative and Clerical	198,492	12,545	797,475	1,008,512	(230,606)	777,906	10
11	Marketing Materials, Promotions and Advertising	63,036	3,449	70,695	137,180		137,180	11
12	Employee Benefits and Payroll Taxes			247,912	247,912		247,912	12
13	Insurance-Property, Liability and Malpractice			93,361	93,361		93,361	13
14	Other (specify):							14
15	**TOTAL General Administration**	261,528	15,994	1,209,443	1,486,965	(230,606)	1,256,359	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,132,711	208,430	1,645,615	2,986,756	(240,899)	2,745,857	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,006,803	1,006,803	1	1,006,804	17
18	Interest			1,363,054	1,363,054	(196,240)	1,166,814	18
19	Real Estate Taxes			152,470	152,470		152,470	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,667	4,667		4,667	21
22	Other (specify): Amortization of Tax Credit/Loan Fees			34,978	34,978		34,978	22
23	**TOTAL Ownership**			2,561,972	2,561,972	(196,239)	2,365,733	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,132,711	208,430	4,207,587	5,548,728	(437,138)	5,111,590	24

Facility Name: New City Supportive Living Report Period Beginning: 1/1/18 Ending: 12/31/18

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.75	$ 29.05	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	12.0	13.33	3
4	Activity Director & Assistants	1.0	14.88	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9.0	13.31	7
8	Dishwashers			8
9	Maintenance Workers	1.0	26.50	9
10	Housekeepers	2.25	14.12	10
11	Laundry			11
12	Managers	1.0	23.70	12
13	Other Administrative	2.0	17.72	13
14	Clerical	1.0	22.20	14
15	Marketing	1.0	28.57	15
16	Other			16
17	Total (lines 1 thru 16)	32.0	$ 15.78	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	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	Gardant Management Solutions	$ 102,964	1
2	5T Management, Inc.	57,054	2
	Total	$ 160,018	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
N/A								

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 [X]
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 [X]
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: New City Supportive Living Report Period Beginning: 1/1/18 Ending: 12/31/18

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	$	$ 2,931,424	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements			2015	186,741	9,337	20	9,337		28,261	6
7	Leasehold Improvements			2016	20,000	1,000	20	1,000		2,583	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)				$ 36,314,287	$ 913,026		$ 913,026	$	$ 2,962,268	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	$ 953,617	$ 93,778	$ 93,778	$	10	$ 294,041	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	$ 953,617	$ 93,778	$ 93,778	$		$ 294,041	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	N/A				22
23					23
24	TOTALS (lines 21, 22 and 23)	$	$	$	24

Facility Name: New City Supportive Living Report Period Beginning: 1/1/18 Ending: 12/31/18

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*	
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 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	City of Chicago Bonds		X	First Mortgage	1/1/13	$ 18,000,000	$ 17,895,000	12/1/52	0.0625	$ 1,122,218	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	/ /		51,936	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	$ 25,320,311			$ 1,211,977	7
	B. Non-Facility Related										
8					/ /			/ /	Disallow R/P Int	(15,000)	8
9					/ /			/ /	Offset Int Inc	(30,163)	9
10	TOTALS (lines 7, 8 and 9)					$ 27,856,311	$ 25,320,311			$ 1,166,814	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** YES	Related** NO	Purpose of Loan	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
	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		
5											
6											
7											3
13											9
14	TOTALS (lines 7, 8 and 9)					$ 8,568,300	$ 6,137,300			$ 51,936	10

Facility Name: New City Supportive Living **Report Period Beginning:** 1/1/18 **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	$ 103,736	$ 103,736	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 47,084)	1,014,724	1,014,724	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,503	82,503	6
7	Other Prepaid Expenses	100,904	100,904	7
8	Accounts Receivable (owners or related parties)	5,657	5,657	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,307,524	$ 1,307,524	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	206,741	206,741	15
16	Equipment, at Historical Cost	953,617	953,617	16
17	Accumulated Depreciation (book methods)	(3,256,308)	(3,256,309)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	36,497	36,497	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(11,862)	(11,862)	20
21	Restricted Funds	693,832	693,832	21
22	Other Long-Term Assets (specify): Sec. Dep	914	914	22
23	Other(specify): Loan Fees, Net	1,156,547	1,156,547	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 37,059,914	$ 37,059,913	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 38,367,438	$ 38,367,437	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 129,419	$ 129,419	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	146,171	146,171	31
32	Accrued Interest Payable	1,048,348	1,048,348	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attached Schedule I	3,402,973	3,402,973	35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 4,726,911	$ 4,726,911	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	300,000	300,000	38
39	Mortgage Payable	25,020,311	25,020,311	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)**	$ 25,320,311	$ 25,320,311	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 30,047,222	$ 30,047,222	45
46	**TOTAL EQUITY**	$ 8,320,216	$ 8,320,215	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 38,367,438	$ 38,367,437	47

***(See instructions.)**

Facility Name: New City Supportive Living Report Period Beginning: 1/1/18 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	$ 3,199,781	1
2	Discounts and Allowances	(20,834)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,178,947	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	8	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 8	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	30,163	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 30,163	14
	D. Other Revenue (specify):		
15	**See Attached Schedule I**	25,393	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 25,393	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 3,234,511	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	973,272	19
20	Health Care/ Personal Care	526,519	20
21	General Administration	1,486,965	21
	B. Capital Expense		
22	Ownership	2,561,972	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)**	$ 5,548,728	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (2,314,217)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (2,314,217)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 2,333,231	32
33	Private Pay - Net Inpatient Revenue	732,972	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) Food Stamps	112,744	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 3,178,947	37

New City Supportive Living

Period 1/1/18
Period 12/31/18

Schedule I

XI. Balance Sheet

Line 35 Other Current Liabilities	Operating	After Consolidation
Accrued Expenses	37,256	37,256
Accrued Developer Fees	3,021,533	3,021,533
Accrued Partnership Mgmt Fee	159,181	159,181
Accrued Asset Mgmt Fee	62,755	62,755
Accrued Mgmt Fees	25,248	25,248
Due to General Partner	75,310	75,310
Prepaid Rent	2,863	2,863
Prepaid Medicaid Clearing	14,609	14,609
Medical Insurance Premium	2,225	2,225
401k Liability	1,993	1,993
TOTAL	3,402,973	3,402,973

XII. Income Statement

Line 15 Other Revenue	Amount	
Cable Income	10,285	Offset Against Cable Expense
Phone Income	10,129	Offset Against Telephone Exp
Call Pendant	55	
Property Lease Income	2,475	
Other Monthly Charges	885	
Miscellaneous Income	1,564	Offset Against Office Supplies
TOTAL	25,393	

Adjustment Detail

Line	Description	Amount
1	Offset Meal Income Against Food	(8)
3	Offset Cable Income Against Cable TV Expense	(10,285)
10	Offset Miscellaneous Income Against Office Supplies	(1,564)
10	Offset Phone Income Against Telephone Expense	(10,129)
10	Disallow Related Party Management Fees	(71,027)
10	Disallow Bad Debt Expense	(147,886)
17	Adjust Depreciation to Medicaid Basis	1
18	Offset Interest Income Against Expense	(30,163)
18	Disallow Related Party Interest Expense	(166,077)
	Total Adjustments	(437,138)