

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000102

Facility Name: Eden Supportive Living North Aurora

Address: 311 South Lincolnway North Aurora 60542

Number City Zip Code

County: Kane

Telephone Number: (630) 929-3333 Fax # 630) 896-5894

Federal Employer ID Number:

Date Current Owners were Certified: 08/06/08

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: Mitch Hamblet Telephone Number: (630) 929-3333

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 01/01/2012 to 12/31/2012 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) Michael J. Hamblet, Jr.

(Title) Managing Member

Paid Preparer

(Signed) (Date)

(Print Name and Title) Paul H. Wieland President

(Firm Name & Address) Wieland & Company, Inc. 12 W. Wilson St., Ste. 2A, Batavia, IL 60510

(Telephone) (630) 406-4490 Fax (630) 406-4491

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 Eden Supportive Living North Aurora

Report Period Beginning: 01/01/2012 Ending: 12/31/2012

III. STATISTICAL DATA

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

Date of change in certified units 156/156/365

	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	144	Single Unit Apartment	144	52,560	1
2	6	Double Unit Apartment	6	2,190	2
3		Other			3
4	150	TOTALS	150	54,750	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	51,627	1,516		53,143	5
6	Double Unit	2,506	115		2,621	6
7	Other					7
8	TOTALS	54,133	1,631		55,764	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 101.85%

D. Indicate the number of paid bed-hold days the SLF had during this year
306 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 58 (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: 12/31/12 Fiscal Year: 12/31/12

* 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? NO If yes, did the facility make all of the
required payments of interest and principle? _____
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: Eden Supportive Living North Aurora

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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	326,830	346,805		673,635		673,635	1
2	Housekeeping, Laundry and Maintenance	221,294	38,784	152,125	412,203		412,203	2
3	Heat and Other Utilities			226,481	226,481		226,481	3
4	Other (specify):							4
5	TOTAL General Services	548,124	385,589	378,606	1,312,319		1,312,319	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	364,579	4,230		368,809		368,809	6
7	Activities and Social Services	55,200	6,974	36,569	98,743		98,743	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	419,779	11,204	36,569	467,552		467,552	9
	C. General Administration							
10	Administrative and Clerical	338,209	8,096	43,142	389,447		389,447	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			248,209	248,209		248,209	12
13	Insurance-Property, Liability and Malpractice			38,201	38,201		38,201	13
14	Other (specify):							14
15	TOTAL General Administration	338,209	8,096	329,552	675,857		675,857	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,306,112	404,889	744,727	2,455,728		2,455,728	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			786,443	786,443		786,443	17
18	Interest			467,339	467,339		467,339	18
19	Real Estate Taxes			149,258	149,258		149,258	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Statement 1			107,765	107,765		107,765	22
23	TOTAL Ownership			1,510,805	1,510,805		1,510,805	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,306,112	404,889	2,255,532	3,966,533		3,966,533	24

Facility Name: Eden Supportive Living North Aurora

Report Period Beginning 01/01/2012 Ending: 12/31/2012

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 24.03	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14	9.50	3
4	Activity Director & Assistants	2	15.00	4
5	Social Service Workers			5
6	Head Cook	3	15.36	6
7	Cook Helpers/Assistants	10	8.50	7
8	Dishwashers	1	9.35	8
9	Maintenance Workers	3	17.01	9
10	Housekeepers	3	9.66	10
11	Laundry	1	10.00	11
12	Managers	3	25.04	12
13	Other Administrative		10.00	13
14	Clerical			14
15	Marketing	1	19.23	15
16	Other			16
17	Total (lines 1 thru 16)	42	\$ 172.68	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
Eden Independent Living	Chicago

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? \$ _____
(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	No compensation paid to owners during 2012			\$	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

Facility Name: Eden Supportive Living North Aurora

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

VIII. OWNERSHIP COSTS

A. Purchase price of land 430,771 Year land was acquired 2006

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	150		2006	2006-2007	\$ 6,457,047	\$ 234,778	28	\$ 234,778	\$	\$ 1,027,186	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Rehab and construction		2006	2007-2008	2,052,059	410,412	5	410,412		1,846,854	6
7	Rehab and construction		2006	2007-2008	411,673	58,787	7	58,787		264,623	7
8	Rehab and construction		2006	2007-2008	900,585	60,059	15	60,059		270,255	8
9	Rehab and construction		2009	2009	7,400	269	28	269		1,042	9
10	Rehab and construction		2010	2010	49,616	1,804	28	1,804		5,337	10
11	Rehab and construction		2011	2011	2,510	91	28	91		140	11
12	Rehab and construction		2012	2012	13,609	474	28	474		474	12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,894,499	\$ 766,674		\$ 766,674	\$	\$ 3,415,911	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	\$ 89,906	\$ 15,935	\$ 15,935	\$	5-7	\$ 49,347	18
19	Vehicles	19,172	3,834	3,834		5	17,637	19
20	TOTAL (lines 18 and 19)		\$ 109,078	\$ 19,769	\$ 19,769	\$	66,984	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					22
23					23
24	TOTALS (lines 21, 22 and 23)		\$	\$	24

Facility Name: Eden Supportive Living North Aurora

Report Period Beginning: 01/01/2012 Ending: 2/31/2012

IX. RENTAL COSTS N/A

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	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 \$

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	Hsng and Healthcare Fin.		X	Acquisition/construction/rehab/refi	6/15/12	\$ 11,344,500	\$ 11,272,188	7/1/47	3.3000	\$ 203,227	1
2	Lakeside Bank		X	Acquisition/construction/rehab	3 /27 /07	9,800,000		6/15/12	6.6250	228,820	2
3					/ /			/ /			3
	Working Capital										
4	Lakeside Bank		X	A/R financing	1/1/12	1,400,000		6/15/12	5.5000	35,292	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 22,544,500	\$ 11,272,188			\$ 467,339	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 22,544,500	\$ 11,272,188			\$ 467,339	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: Eden Supportive Living North Aurora

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2012

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,311,026	\$	1
2	Cash-Patient Deposits	107,995		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>none</u>)	1,668,155		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	82,436		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,169,612	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	430,771		13
14	Buildings, at Historical Cost	9,894,499		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	109,078		16
17	Accumulated Depreciation (book methods)	(3,482,895)		17
18	Deferred Charges	159,801		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	308,574		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,419,828	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,589,440	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 65,101	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	107,254		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	12,210		30
31	Accrued Taxes Payable	128,600		31
32	Accrued Interest Payable	30,998		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of mortgage payable	177,657		35
36	Prepaid revenue	102,628		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 624,448	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	11,094,530		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)	\$ 11,094,530	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 11,718,978	\$	45
46	TOTAL EQUITY	\$ (129,538)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 11,589,440	\$	47

*(See instructions.)

Facility Name: Eden Supportive Living North Aurora

Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	\$ 5,705,983	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,705,983	3
	B. Other Operating Revenue		
4	Special Services	28,899	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)	\$ 28,899	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	304	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 304	14
	D. Other Revenue (specify):		
15	Commercial rents	13,200	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 13,200	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,748,386	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,312,319	19
20	Health Care/ Personal Care	467,552	20
21	General Administration	675,857	21
	B. Capital Expense		
22	Ownership	1,510,805	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)	\$ 3,966,533	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,781,853	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,781,853	31

ENT 1 PART IV, LINE 22, COLUMN 3 - OTHER OWNERSHIP

insurance premium	\$ 60,933
eous financial	160
tion expense	<u>46,672</u>
	<u><u>\$107,765</u></u>