

		FOR BHF USE			

LL2

Supportive Living Facility

2013

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2013)

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: 1000049

Facility Name: Eden Supportive Living

Address: 940 W Gordon Terrace Chicago 60613

County: Cook

Telephone Number: (773) 472-1020 Fax # (773) 572-4698

Federal Employer ID Number:

Date Current Owners were Certified: 05/10/05 (incorporated)

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 01/01/2013 to 12/31/2013 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.	
Paid Preparer	(Title)	Managing Member	
	(Signed)		(Date)
	(Print Name and Title)	Paul H. Wieland President	
	(Firm Name & Address)	Wieland & Company, Inc. 12 W. Wilson St., 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		

III. STATISTICAL DATA

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

Date of change in certified units / /

	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	<u>34</u>	Single Unit Apartment	<u>12,410</u>	<u>12,410</u>	1
2	<u>50</u>	Double Unit Apartment	<u>36,500</u>	<u>36,500</u>	2
3		Other			3
4	<u>84</u>	TOTALS	<u>48,910</u>	<u>48,910</u>	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	<u>10,585</u>	<u>1,825</u>		<u>12,410</u>	5
6	Double Unit	<u>34,669</u>	<u>1,095</u>		<u>35,764</u>	6
7	Other					7
8	TOTALS	<u>45,254</u>	<u>2,920</u>		<u>48,174</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.50%

D. Indicate the number of paid bed-hold days the SLF had during this year 628 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 386 (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: 12/31/2013 Fiscal Year: 12/31/2013
* 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

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	284,812	300,876		585,688		585,688	1
2	Housekeeping, Laundry and Maintenance	201,252	54,501	63,246	318,999		318,999	2
3	Heat and Other Utilities			132,409	132,409		132,409	3
4	Other (specify):							4
5	TOTAL General Services	486,064	355,377	195,655	1,037,096		1,037,096	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	330,539	4,567		335,106		335,106	6
7	Activities and Social Services	32,552		43,087	75,639		75,639	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	363,091	4,567	43,087	410,745		410,745	9
	C. General Administration							
10	Administrative and Clerical	385,609	40,013	15,490	441,112		441,112	10
11	Marketing Materials, Promotions and Advertising			8,251	8,251		8,251	11
12	Employee Benefits and Payroll Taxes			211,162	211,162		211,162	12
13	Insurance-Property, Liability and Malpractice			58,472	58,472		58,472	13
14	Other (specify): See Statement 1			57,645	57,645		57,645	14
15	TOTAL General Administration	385,609	40,013	351,020	776,642		776,642	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,234,764	399,957	589,762	2,224,483		2,224,483	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			253,289	253,289		253,289	17
18	Interest			355,292	355,292		355,292	18
19	Real Estate Taxes			71,164	71,164		71,164	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Statement 2			125,806	125,806		125,806	22
23	TOTAL Ownership			805,551	805,551		805,551	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,234,764	399,957	1,395,313	3,030,034		3,030,034	24

Facility Name: Eden Supportive Living

Report Period Beginning 01/01/2013 Ending: 12/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 34.21	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14	11.60	3
4	Activity Director & Assistants	1	15.65	4
5	Social Service Workers			5
6	Head Cook	2	13.34	6
7	Cook Helpers/Assistants	8	10.44	7
8	Dishwashers	3	11.60	8
9	Maintenance Workers	3	15.07	9
10	Housekeepers	3	12.76	10
11	Laundry	1	12.06	11
12	Managers	6	32.47	12
13	Other Administrative	1	17.79	13
14	Clerical	3	13.34	14
15	Marketing	1	27.83	15
16	Other			16
17	Total (lines 1 thru 16)	47	\$ 228.16	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 Fox Valley	North Aurora, IL
Eden Supportive Living Champaign	Champaign, IL
Eve Assisted Living	Hinsdale, IL

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
		Supportive Living
		Supportive Living
		Assisted Living

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 in 2013			\$	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

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 189,617 Year land was acquired 1999

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	84		1999	2005	\$ 8,039,286	\$ 214,119	40	\$ 214,119	\$	\$ 2,069,847	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Cardio room mirrors		2008		1,850	264	7	264		1,540	6
7	Office buildout		2008		4,600	167	28	167		988	7
8	Hot water boiler		2009		5,818	831	7	831		3,393	8
9	Granite		2009		6,400	233	28	233		1,048	9
10	Hot water boiler		2010		5,818	831	7	831		3,324	10
11	Buildout/remodel		2010		7,407	269	28	269		919	11
12	Renovations		2011		47,372	1,723	28	1,723		3,590	12
13	Renovations		2012		191,471	6,963	28	6,963		10,444	13
14	Fence		2013		5,000	434	7	434		434	14
15	Renovations		2013		2,609	47	28	47		47	15
16	Entrance canopy		2013		3,550		7				16
17	TOTAL (lines 1 thru 16)				\$ 8,321,181	\$ 225,881		\$ 225,881	\$	\$ 2,095,574	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	\$ 295,203	\$ 24,095	\$ 24,095	\$	5 to 7	\$ 242,760	18
19	Vehicles	16,567	3,313	3,313		5	15,737	19
20	TOTAL (lines 18 and 19)		\$ 311,770	\$ 27,408	\$ 27,408	\$	\$ 258,497	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 Report Period Beginning: 01/01/2013 Ending: 2/31/2013

IX. RENTAL COSTS

A. Building and Fixed Equipment na

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*		8. Is movable equipment rental included in building rental? YES NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	Oak Grove Capital		X	Rehab and SLF conversion (REFI)	8/31/11	\$ 9,400,000	\$ 9,076,846	2/21/45	3.8800	\$ 355,292	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 9,400,000	\$ 9,076,846			\$ 355,292	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 9,400,000	\$ 9,076,846			\$ 355,292	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

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,135,107	\$ 2,135,107	1
2	Cash-Patient Deposits	122,895	122,895	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 22,300)	1,274,723	1,274,723	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	32,956	32,956	6
7	Other Prepaid Expenses	30,109	30,109	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,595,790	\$ 3,595,790	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	189,617	189,617	13
14	Buildings, at Historical Cost	8,321,181	8,321,181	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	311,770	311,770	16
17	Accumulated Depreciation (book methods)	(2,354,071)	(2,354,071)	17
18	Deferred Charges	133,765	133,765	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	200,034	200,034	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,802,296	\$ 6,802,296	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,398,086	\$ 10,398,086	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 30,685	\$ 30,685	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	119,795	119,795	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	74,200	74,200	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of mortgage note	152,917	152,917	35
36	Deferred revenue	27,219	27,219	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 404,816	\$ 404,816	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,923,929	8,923,929	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Due to owners (from surplus cash)	462,962	462,962	42
43	Commercial security deposits	1,700	1,700	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 9,388,591	\$ 9,388,591	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,793,407	\$ 9,793,407	45
46	TOTAL EQUITY	\$ 604,679	\$ 604,679	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,398,086	\$ 10,398,086	47

*(See instructions.)

Facility Name: Eden Supportive Living

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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	\$ 4,748,237	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,748,237	3
	B. Other Operating Revenue		
4	Special Services	14,288	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)	\$ 14,288	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	399	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 399	14
	D. Other Revenue (specify):		
15	Commercial rents	10,200	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 10,200	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,773,124	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,037,096	19
20	Health Care/ Personal Care	410,745	20
21	General Administration	776,642	21
	B. Capital Expense		
22	Ownership	805,551	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)	\$ 3,030,034	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,743,090	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,743,090	31

Eden Supportive Living
01/01/2013 to 12/31/2013

STATEMENT 1 PART IV, LINE 14, COLUMN 3 - OTHER GENERAL ADMINISTRATION

Renting expenses	\$ 5,587
Audit and accounting fees	9,357
Bookkeeping/payroll processing	7,726
Legal	6,023
Miscellaneous taxes and licenses	23,952
Bad debts	<u>5,000</u>
	<u>\$ 57,645</u>

STATEMENT 2 PART IV, LINE 22, COLUMN 3 - OTHER OWNERSHIP

Mortgage insurance premium	\$ 45,752
Amortization expense	<u>80,054</u>
	<u>\$125,806</u>