

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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 Lvg N 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:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> 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 01/01/2015 to 12/31/2015 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. 201 Houston Street, Suite 301, 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 Lvg N Aurora

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	144	Single Unit Apartment	144	52,560	1
2	6	Double Unit Apartment	6	2,190	2
3		Other	6	2,190	3
4	150	TOTALS	156	56,940	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	51,613	694		52,307	5
6	Double Unit	3,922			3,922	6
7	Other					7
8	TOTALS	55,535	694		56,229	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 98.75%

D. Indicate the number of paid bed-hold days the SLF had during this year
78 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 125 (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: 12/31/15 Fiscal Year: 12/31/15

* 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. _____

STATE OF ILLINOIS

Page 3

Facility Name: Eden Supportive Lvg N Aurora

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	333,027	328,134		661,161		661,161	1
2	Housekeeping, Laundry and Maintenance	259,241	68,893	166,035	494,169		494,169	2
3	Heat and Other Utilities			361,880	361,880		361,880	3
4	Other (specify):							4
5	TOTAL General Services	592,268	397,027	527,915	1,517,210		1,517,210	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	314,246	6,369		320,615		320,615	6
7	Activities and Social Services	31,079	5,559	34,443	71,081		71,081	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	345,325	11,928	34,443	391,696		391,696	9
	C. General Administration							
10	Administrative and Clerical	388,200	23,762	107,790	519,752		519,752	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			332,973	332,973		332,973	12
13	Insurance-Property, Liability and Malpractice			53,761	53,761		53,761	13
14	Other (specify):							14
15	TOTAL General Administration	388,200	23,762	494,524	906,486		906,486	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,325,793	432,717	1,056,882	2,815,392		2,815,392	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			354,251	354,251		354,251	17
18	Interest			356,685	356,685		356,685	18
19	Real Estate Taxes			153,588	153,588		153,588	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			59,168	59,168		59,168	22
23	TOTAL Ownership			923,692	923,692		923,692	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,325,793	432,717	1,980,574	3,739,084		3,739,084	24

Facility Name: Eden Fox Valley

Report Period Beginning 01/01/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 29.00	1
2	Licensed Practical Nurses	1	23.50	2
3	Certified Nurse Assistants	10	10.00	3
4	Activity Director & Assistants	2	15.00	4
5	Social Service Workers			5
6	Head Cook	4	12.74	6
7	Cook Helpers/Assistants	5	8.50	7
8	Dishwashers	2	8.38	8
9	Maintenance Workers	3	13.56	9
10	Housekeepers	5	10.57	10
11	Laundry			11
12	Managers	4	27.76	12
13	Other Administrative	2	11.50	13
14	Clerical			14
15	Marketing	1	24.04	15
16	Other			16
17	Total (lines 1 thru 16)	40	\$ 16.21	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 Supportive Living-Chicago		Chicago, 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 during 2014			\$	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 Fox Valley Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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		\$ 1,731,520	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Rehab and construction		2006	2007-2008	2,052,059		5			2,052,059	6
7	Rehab and construction		2006	2007-2008	411,673	29,394	7	29,394		411,673	7
8	Rehab and construction		2006	2007-2008	900,585	60,069	15	60,069		450,472	8
9	Rehab and construction		2009	2009	7,400	269	28	269		1,849	9
10	Rehab and construction		2010	2010	49,616	1,804	28	1,804		10,749	10
11	Rehab and construction		2011	2011	2,510	91	28	91		413	11
12	Rehab and construction		2012	2012	13,609	495	28	495		1,959	12
13	Rehab and construction		2014	2014	8,408	1,682	5	1,682		2,523	13
14	Rehab and construction		2015	2015	50,190	228		228		228	14
15	Rehab and construction		2015	2015	23,050	1,153		1,153		1,153	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,976,147	\$ 329,963		\$ 329,963		\$ 4,664,598	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	\$ 161,047	\$ 24,288	\$ 24,288		5 to 7	\$ 113,928	18
19	Vehicles	19,172				5	19,172	19
20	TOTAL (lines 18 and 19)		\$ 24,288	\$ 24,288			\$ 133,100	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 Lvg N Aurora

Report Period Beginning: 01/01/2015 Ending: 2/31/2015

IX. RENTAL COSTS

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	\$ 10,721,159	7/1/47	3.3000	\$ 356,685	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 11,344,500	\$ 10,721,159			\$ 356,685	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 11,344,500	\$ 10,721,159			\$ 356,685	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.

STATE OF ILLINOIS

Page 7

Facility Name: Eden Supportive Lvg N Aurora

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,697,136	\$	1
2	Cash-Patient Deposits	142,255		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,499,621		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,018		6
7	Other Prepaid Expenses	26,740		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,368,770	\$	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	9,976,147		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	196,860		16
17	Accumulated Depreciation (book methods)	(4,797,698)		17
18	Deferred Charges	145,872		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	476,389		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,428,341	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,797,111	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 118,113	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	142,251		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	33,612		30
31	Accrued Taxes Payable	162,400		31
32	Accrued Interest Payable	29,483		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of mortgage payable	196,119		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 681,978	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	10,525,040		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)	\$ 10,525,040	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 11,207,018	\$	45
46	TOTAL EQUITY	\$ (409,907)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,797,111	\$	47

*(See instructions.)

Facility Name: Eden Supportive Lvg N Aurora

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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	\$ 5,884,533	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,884,533	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	509	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 509	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)	\$ 5,898,242	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,517,210	19
20	Health Care/ Personal Care	391,696	20
21	General Administration	906,486	21
	B. Capital Expense		
22	Ownership	923,692	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)	\$ 3,739,084	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 2,159,158	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 2,159,158	31

Eden Fox Valley
01/01/2015 to 12/31/2015

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

Mortgage insurance premium	\$ 53,960
Miscellaneous financial expense	565
Amortization expense	<u>4,643</u>
	<u><u>\$ 59,168</u></u>