

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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

Number City Zip Code

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 01/01/2016 to 12/31/2016 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 Living
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Report Period Beginning: 01/01/2016 Ending: 12/31/2016

III. STATISTICAL DATA

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

Date of change in certified units

1 / 1

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	34	Single Unit Apartment	34	12,444	1		
2	50	Double Unit Apartment	50	36,600	2		
3		Other			3		
4	84	TOTALS	84	49,044	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	11,644	732		12,376	5
6	Double Unit	34,544	427		34,971	6
7	Other					7
8	TOTALS	46,188	1,159		47,347	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.17%

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

548 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **91 (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

ACCUAL	☒	MODIFIED		
CASH*	☐	CASH*	☐	

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31/2016 **Fiscal Year:** 12/31/2016

* 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:

01/01/2016

Ending:

12/31/2016

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	375,910	375,387		751,297		751,297	1
2	Housekeeping, Laundry and Maintenance	206,452	49,278	99,953	355,683		355,683	2
3	Heat and Other Utilities			135,117	135,117		135,117	3
4	Other (specify):							4
5	TOTAL General Services	582,362	424,665	235,070	1,242,097		1,242,097	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	293,303	4,429		297,732		297,732	6
7	Activities and Social Services	34,140		36,488	70,628		70,628	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	327,443	4,429	36,488	368,360		368,360	9
	C. General Administration							
10	Administrative and Clerical	424,728	26,230	49,934	500,892		500,892	10
11	Marketing Materials, Promotions and Advertising			4,464	4,464		4,464	11
12	Employee Benefits and Payroll Taxes			205,671	205,671		205,671	12
13	Insurance-Property, Liability and Malpractice			54,948	54,948		54,948	13
14	Other (specify):			338,466	338,466		338,466	14
15	TOTAL General Administration	424,728	26,230	653,483	1,104,441		1,104,441	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,334,533	455,324	925,041	2,714,898		2,714,898	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			240,088	240,088		240,088	17
18	Interest			342,309	342,309		342,309	18
19	Real Estate Taxes			78,876	78,876		78,876	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			43,132	43,132		43,132	22
23	TOTAL Ownership			704,405	704,405		704,405	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,334,533	455,324	1,629,446	3,419,303		3,419,303	24

Facility Name: Eden Supportive Living

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 31.25	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9	\$ 10.50	3
4	Activity Director & Assistants	2	14.13	4
5	Social Service Workers			5
6	Head Cook	3	\$ 12.00	6
7	Cook Helpers/Assistants	7	10.50	7
8	Dishwashers	3	10.58	8
9	Maintenance Workers	2	13.25	9
10	Housekeepers	3	11.60	10
11	Laundry	1	12.50	11
12	Managers	4	25.11	12
13	Other Administrative	2	14.25	13
14	Clerical	1	10.50	14
15	Marketing	1	20.67	15
16	Other			16
17	Total (lines 1 thru 16)	39	\$ 15.14	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

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	Affiliate Asset management fees		40	\$ 41,614	1
2					2
3					3
4					4
5					5
Total				\$ 41614	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	None	\$ 1
2		2
Total		\$ 3

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).

Facility Name: Eden Supportive Living

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 189,167 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	\$ 161,231	40	\$ 161,231	\$	\$ 2,718,173	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Cardio room mirrors		2008		1,850		7			1,850	6
7	Office buildout		2008		4,600	167	28	167		1,489	7
8	Hot water boiler		2009		5,818	763	7	763		5,818	8
9	Granite		2009		6,400	233	28	233		1,747	9
10	Hot water boiler		2010		5,818	831	7	831		5,817	10
11	Buildout/remodel		2010		7,407	269	28	269		1,726	11
12	Renovations		2011		47,372	1,723	28	1,723		8,759	12
13	Renovations		2012		191,471	6,963	28	6,963		31,333	13
14	Outdoor improvements		2013		8,550	1,221	7	1,221		4,097	14
15	Renovations		2013		2,609	95	28	95		332	15
16	Flagpole		2014		1,922	275	7	275		756	16
17	TOTAL (lines 1 thru 16)				\$ 8,323,103	\$ 173,771		\$ 173,771	\$	\$ 2,781,897	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	\$ 310,605	\$ 13,429	\$ 13,429	\$	5 to 7	\$ 294,219	18
19	Vehicles	16,567				5	16,567	19
20	TOTAL (lines 18 and 19)		\$ 327,172	\$ 13,429	\$ 13,429	\$	\$ 310,786	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: 01/01/2016

Ending: 2/31/2016

IX. RENTAL COSTS

A. Building and Fixed Equipment n/a

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	Oak Grove Capital		X	Rehab and SLF conversion (REFI)	8/31/11	\$ 9,400,000	\$ 8,764,972	2/21/45	3.8800	\$ 342,309	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 9,400,000	\$ 8,764,972			\$ 342,309	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 9,400,000	\$ 8,764,972			\$ 342,309	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: 01/01/2016

Ending: 12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,106,806	\$ 1,106,806	1
2	Cash-Patient Deposits	156,528	156,528	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,598,022	1,598,022	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,024	25,024	6
7	Other Prepaid Expenses	33,081	33,081	7
8	Accounts Receivable (owners or related parties)	45,049	45,049	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,964,510	\$ 2,964,510	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	8,323,103	8,323,103	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	327,172	327,172	16
17	Accumulated Depreciation (book methods)	(3,092,683)	(3,092,683)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	286,524	286,524	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,033,733	\$ 6,033,733	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,998,243	\$ 8,998,243	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 75,925	\$ 75,925	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	116,270	116,270	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	74,241		30
31	Accrued Taxes Payable	79,800	79,800	31
32	Accrued Interest Payable	39,245	39,245	32
33	Deferred Compensation		39,710	33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Deferred revenue	39,710	171,761	35
36	Current portion of mortgage note	171,761	74,241	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 596,952	\$ 596,952	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,333,129	8,333,129	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Due to owners (from surplus cash)	383,000	383,000	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 8,716,129	\$ 8,716,129	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,313,081	\$ 9,313,081	45
46	TOTAL EQUITY	\$ (314,838)	\$ (314,838)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,998,243	\$ 8,998,243	47

*(See instructions.)

Facility Name: Eden Supportive Living

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

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	\$ 4,989,432	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,989,432	3
	B. Other Operating Revenue		
4	Special Services	7,122	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)	\$ 7,122	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	345	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 345	14
	D. Other Revenue (specify):		
15	Commercial Rent	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)	\$ 5,007,099	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,242,097	19
20	Health Care/ Personal Care	368,360	20
21	General Administration	1,104,441	21
	B. Capital Expense		
22	Ownership	704,405	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)	\$ 3,419,303	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,587,796	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,587,796	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,532,730	32
33	Private Pay - Net Inpatient Revenue	1,456,702	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,989,432	37

Eden Supportive Living
01/01/2016 to 12/31/2016

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

Renting expenses	\$ 580
Audit and accounting fees	9,650
Management fees	41,614
Legal	275,711
Miscellaneous taxes and licenses	<u>10,911</u>
	<u><u>\$338,466</u></u>