

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000025

Facility Name: Asbury Gardens

Address: 210 Aiport Rd North Aurora 60542

County: Kane

Telephone Number: (630) 896-7778 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 5/5/03

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/19 to 12/31/19 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)

(Type or Print Name) Michael Zahtz

(Title) CFO

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

In the event there are further questions about this report, please contact:

Name: Michael Zahtz

Telephone Number: (847) 676-1700

Email Address:

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

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 1/1/19 **Ending:** 12/31/19

Date of change in certified units / /

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 principal? _____
If no, explain.

1,600 Also, indicate the number of unpaid bed-hold days the SLF had during this year. (Do not include bed-hold days in Section B.)

STATE OF ILLINOIS

Facility Name: Asbury Gardens

Report Period Beginning:

1/1/19

Ending:

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12/31/19

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					5	6	
1	Dietary and Food Purchase	399,357	492,063	6,078	897,498		897,498	1
2	Housekeeping, Laundry and Maintenance	290,849	116,941	163,225	571,015	84,136	655,151	2
3	Heat and Other Utilities			205,209	205,209		205,209	3
4	Other (specify): Scavenger			36,445	36,445		36,445	4
5	TOTAL General Services	690,206	609,004	410,957	1,710,167	84,136	1,794,303	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	1,901,987	24,622	13,378	1,939,987		1,939,987	6
7	Activities and Social Services	109,386	36,890	15,470	161,746		161,746	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	2,011,373	61,512	28,848	2,101,733		2,101,733	9
	C. General Administration							
10	Administrative and Clerical	302,167	87,254	1,246,943	1,636,364	(464,886)	1,171,478	10
11	Marketing Materials, Promotions and Advertising	10,607	21,689	152,431	184,727		184,727	11
12	Employee Benefits and Payroll Taxes	360,868			360,868		360,868	12
13	Insurance-Property, Liability and Malpractice	162,311			162,311	140,047	302,358	13
14	Other (specify):							14
15	TOTAL General Administration	835,953	108,943	1,399,374	2,344,270	(324,839)	2,019,431	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	3,537,532	779,459	1,839,179	6,156,170	(240,703)	5,915,467	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					645,450	645,450	17
18	Interest			1,703	1,703	635,420	637,123	18
19	Real Estate Taxes					133,413	133,413	19
20	Rent -- Facility and Grounds			1,442,057	1,442,057	(1,442,057)		20
21	Rent -- Equipment			10,569	10,569		10,569	21
22	Other (specify):							22
23	TOTAL Ownership			1,454,329	1,454,329	(27,774)	1,426,555	23
24	GRAND TOTAL (Sum of lines 16 and 23)	3,537,532	779,459	3,293,508	7,610,499	(268,477)	7,342,022	24

Facility Name: Asbury Gardens

Report Period Beginning 1/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 37.14	1
2	Licensed Practical Nurses	12	30.16	2
3	Certified Nurse Assistants	35	15.02	3
4	Activity Director & Assistants	4	14.32	4
5	Social Service Workers			5
6	Head Cook	1	29.01	6
7	Cook Helpers/Assistants	14	13.25	7
8	Dishwashers	2	29.01	8
9	Maintenance Workers	4	18.41	9
10	Housekeepers	6	12.19	10
11	Laundry			11
12	Managers	1	41.96	12
13	Other Administrative	2	14.71	13
14	Clerical	2	27.38	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	83	\$	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
Asbury Court	Des Plaines
Asbury of Kankakee	Kankakee
Asbury Gardens SNF	North Aurora
Asbury Court SNF	Des Plaines

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Asbury Healthcare	Skokie	Management
EJR Enterprises	North Aurora	Property

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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1		\$	1
2			2
Total		\$	3

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

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					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											6
7											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)				\$	\$		\$	\$	\$	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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: Asbury Gardens Report Period Beginning: 1/1/19 Ending: 12/31/19

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	
									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					/ /	\$		/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$	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

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Facility Name: Asbury Gardens

Report Period Beginning: 1/1/19

Ending: 12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 484,260	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 500,459)	1,519,065		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	68,211		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	631,976		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,703,512	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,703,512	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 250,154	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	89,146		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	157,133		30
31	Accrued Taxes Payable	613		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	(38,857)		34
	Other Current Liabilities(specify):			
35	See Attachment1	67,336		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 525,525	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			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)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 525,525	\$	45
46	TOTAL EQUITY	\$ 2,177,987	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,703,512	\$	47

*(See instructions.)

Facility Name: Asbury Gardens

Report Period Beginning: 1/1/19

Ending:

12/31/19

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	\$ 9,687,315	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 9,687,315	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	1,200	8
9	Non-Resident Meals	174	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,374	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	7,198	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 7,198	14
	D. Other Revenue (specify):		
15	Misc	12,869	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 12,869	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 9,708,756	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,710,167	19
20	Health Care/ Personal Care	2,101,733	20
21	General Administration	2,344,270	21
	B. Capital Expense		
22	Ownership	1,454,329	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)	\$ 7,610,499	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 2,098,257	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 2,098,257	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 4,406,538	32
33	Private Pay - Net Inpatient Revenue	5,280,777	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 9,687,315	37

Pg7 Other Current Liabilities:

Management Fee	86,799
Refund Account	(25,667)
Prepaid Rent	5,487
Uncashed Checks	61
Chapel	656
	<u>67,336</u>

Pg3 C. Related Party Expenses:

Repairs	84,136
Dues/Fees	241
Amortization	77,391
Professional Fees	7,130
Interest	635,420
Depreciation	568,059
Real Estate Taxes	133,413
Insurance	140,047
Total Related Party Expenses	<u>1,645,837</u>

Expense Adjustments:

Bad Debt	(472,257)	pg. 3 IV. 10
Interest	635,420	pg. 3 IV. 18
Repairs	84,136	pg. 3 IV. 2
Dues	241	pg. 3 IV. 10
Depreciation	645,450	pg. 3 IV. 17
Real Estate Taxes	133,413	pg. 3 IV. 19
Insurance	140,047	pg. 3 IV. 13
Rent	(1,442,057)	pg. 3 IV. 20
Professional Fees	7,130	pg. 3 IV. 10
Total Expense Adj.	<u>(268,477)</u>	