

		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: 1000102

Facility Name: Eden Supp Lvg North Aurora

Address: 311 S Lincolnway North Aurora 60542

Number City Zip Code

County: Kane

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

Federal Employer ID Number: _____

Date Current Owners were Certified: 8/6/08

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: (773) 472-1020

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 01/01/2019 to 12/31/2019 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 H. Hamblet, Jr.

(Title) Managing Member

Paid
Preparer

(Signed) _____ (Date) _____

(Print Name and Title) Paul H. Wieland
President

(Firm Name & Address) Wieland & Company, Inc.
232 S. Batavia Ave., 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 Supp Lvg North Aurora**

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

III. STATISTICAL DATA

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

Date of change in certified units 12/31/2019

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		2,190	3		
4	150	TOTALS	150	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	49,612	1,473		51,085	5
6	Double Unit	3,796			3,796	6
7	Other					7
8	TOTALS	53,408	1,473		54,881	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.38%

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

313 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **1746 (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*
	X		

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

Tax Year: 12/31/19 **Fiscal Year:** 12/31/19

* 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 principal? _____
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 principal? _____
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 principal? _____
If no, explain.

STATE OF ILLINOIS

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Facility Name: Eden Supp Lvg North Aurora

Report Period Beginning:

01/01/2019

Ending:

12/31/2019

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	370,990	321,243		692,233		692,233	1
2	Housekeeping, Laundry and Maintenance	281,730	89,017	127,765	498,512		498,512	2
3	Heat and Other Utilities			241,607	241,607		241,607	3
4	Other (specify):							4
5	TOTAL General Services	652,720	410,260	369,372	1,432,352		1,432,352	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	470,474	1,846		472,320		472,320	6
7	Activities and Social Services			33,980	33,980		33,980	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	470,474	1,846	33,980	506,300		506,300	9
	C. General Administration							
10	Administrative and Clerical	354,581	43,133	94,742	492,456		492,456	10
11	Marketing Materials, Promotions and Advertising			6,519	6,519		6,519	11
12	Employee Benefits and Payroll Taxes			179,152	179,152		179,152	12
13	Insurance-Property, Liability and Malpractice			144,951	144,951		144,951	13
14	Other (specify): : See Statement 1			216,530	216,530		216,530	14
15	TOTAL General Administration	354,581	43,133	641,894	1,039,608		1,039,608	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,477,775	455,239	1,045,246	2,978,260		2,978,260	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			361,071	361,071		361,071	17
18	Interest			329,875	329,875		329,875	18
19	Real Estate Taxes			109,308	109,308		109,308	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): : See Statement 2			199,893	199,893		199,893	22
23	TOTAL Ownership			1,000,147	1,000,147		1,000,147	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,477,775	455,239	2,045,393	3,978,407		3,978,407	24

Facility Name: Eden Supp Lvg North Aurora

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	39.48	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14	12.91	3
4	Activity Director & Assistants	2	14.97	4
5	Social Service Workers			5
6	Head Cook	1	28.05	6
7	Cook Helpers/Assistants	14	12.28	7
8	Dishwashers	2	10.03	8
9	Maintenance Workers	2	19.10	9
10	Housekeepers	6	12.20	10
11	Laundry			11
12	Managers	3	32.19	12
13	Other Administrative	5	12.00	13
14	Clerical	1	21.00	14
15	Marketing	1	21.63	15
16	Other			16
17	Total (lines 1 thru 16)	52	\$ 15.02	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
Eden Supportive Living - South Shore	Chicago, IL

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	Affiliate Asset Management Fees			\$ 145,364	1
2					2
3					3
4					4
5					5
Total				\$ 145364	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1		\$	1
2			2
Total		\$	3

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5

Facility Name: Eden Supp Lvg North Aurora

Report Period Beginning:

01/01/2019

Ending:

12/31/2019

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	\$ 234,843	28	\$ 234,843	\$	\$ 2,670,762	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Rehab & Construction		2006	2007-2008	2,052,059		5			2,052,059	6
7	Rehab & Construction		2006	2007-2008	411,673		7			411,673	7
8	Rehab & Construction		2006	2007-2008	900,585	60,069	15	60,069		690,748	8
9	Rehab & Construction		2009	2009	7,400	269	28	269		2,925	9
10	Rehab & Construction		2010	2010	49,616	1,804	28	1,804		17,965	10
11	Granite Counter		2011	2011	2,510	91	28	91		777	11
12	Improvements		2012	2012	13,609	495	28	495		3,939	12
13	Flooring		2014	2014	8,408	969	5	969		7,825	13
14	Improvements		2015	2015	50,190	1,825	28	1,825		7,528	14
15	Storm sewer and pavers		2015	2015	23,050	1,775	15	1,775		8,864	15
16	Improvements		2016	2016	197,191	8,376	28	8,376		34,273	16
17	TOTAL (lines 1 thru 16)				\$ 10,173,338	\$ 310,516		\$ 310,516	\$	\$ 5,909,338	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	\$ 346,239	\$ 26,979	\$ 26,979	\$	5 to 7	\$ 231,501	18
19	Vehicles	19,172					19,172	19
20	TOTAL (lines 18 and 19)		\$ 365,411	\$ 26,979	\$ 26,979	\$	250,673	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

XL OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 10,173,338	\$ 310,516		\$ 310,516	\$	\$ 5,909,338	1
2	Flooring	2017	8,951	2,864	5	2,864		7,518	2
3	Water boiler	2017	12,285	1,756	7	1,756		4,389	3
4	Improvements	2017	313,597	11,402	28	11,402		33,733	4
5	HVAC equipment	2017	26,257	3,752	7	3,752		9,379	5
6	Concrete replacement	2017	11,200	747	15	747		1,867	6
7	Improvements	2018	5,452	198	28	198		322	7
8	Flooring	2018	12,463	2,493	5	2,493		3,739	8
9	Improvements	2019	16,022	364	28	364		364	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,579,565	\$ 334,092		\$ 334,092	\$	\$ 5,970,649	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Eden Supp Lvg North Aurora

Report Period Beginning: 01/01/2019 Ending: 2/31/2019

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: NA

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*	
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 & healthcare fin.		X	Acquisition/construction/rehab/refi	6/15/12	\$ 11,344,500	\$ 9,896,414	7/1/47	3.3000	\$ 329,875	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 11,344,500	\$ 9,896,414			\$ 329,875	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 11,344,500	\$ 9,896,414			\$ 329,875	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: Eden Supp Lvg North Aurora

Report Period Beginning: 01/01/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,407,240	\$	1
2	Cash-Patient Deposits	136,919		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,786,314		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,920		6
7	Other Prepaid Expenses	24,671		7
8	Accounts Receivable (owners or related parties)	38,643		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,428,707	\$	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			14
15	Leasehold Improvements, at Historical Cost	10,579,565		15
16	Equipment, at Historical Cost	365,411		16
17	Accumulated Depreciation (book methods)	(6,221,322)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	418,144		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,572,569	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,001,276	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 94,626	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	136,913		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	60,481		30
31	Accrued Taxes Payable	105,900		31
32	Accrued Interest Payable	27,215		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of mortgage payable	223,752		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 648,887	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	9,672,662		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Unamortized financing costs	(127,300)		42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 9,545,362	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 10,194,249	\$	45
46	TOTAL EQUITY	\$ 807,027	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 11,001,276	\$	47

*(See instructions.)

Facility Name: Eden Supp Lvg North Aurora

Report Period Beginning: 01/01/2019

Ending:

12/31/2019

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	\$ 6,669,158	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 6,669,158	3
	B. Other Operating Revenue		
4	Special Services	3,485	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)	\$ 3,485	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	26,885	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 26,885	14
	D. Other Revenue (specify):		
15	Commercial rent	6,600	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 6,600	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 6,706,128	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,432,352	19
20	Health Care/ Personal Care	506,300	20
21	General Administration	1,039,608	21
	B. Capital Expense		
22	Ownership	1,000,147	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)	\$ 3,978,407	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 2,727,721	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 2,727,721	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 5,114,136	32
33	Private Pay - Net Inpatient Revenue	1,555,022	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 6,669,158	37

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

\$ 216,530

\$ 216,530

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

insurance premium	\$ 49,886
management fees	145,364
union expense	<u>4,643</u>
	<u><u>\$ 199,893</u></u>