

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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 Supporitve Lvg Champaig

Address: 222 North State St Champaign 61820

County: Champaign

Telephone Number: (217) 906-5900 Fax # (217) 378-6829

Federal Employer ID Number:

Date Current Owners were Certified: 10/31/14

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: Telephone Number: ()

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 1/1/21 to 12/31/21 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 J. Hamblet, Jr.

(Title) Managing Member

Paid Preparer

(Signed)

(Print Name and Title) Paul H. Wieland President

(Firm Name & Address) Wieland & Company, Inc. 232 S. Batavia Avenue, 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

HFS 3745C (N-4-05)

IL478-2471

Ending: 12/31/21

Date of change in certified units 12/31/21

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.

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

Page 3

Facility Name: Eden Supportive Lvg Champaign

Report Period Beginning:

1/1/21

Ending:

12/31/21

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	368,586	483,784		852,370		852,370	1
2	Housekeeping, Laundry and Maintenance	299,510	57,121	105,131	461,762		461,762	2
3	Heat and Other Utilities			207,245	207,245		207,245	3
4	Other (specify):							4
5	TOTAL General Services	668,096	540,905	312,376	1,521,377		1,521,377	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	395,461	2,393		397,854		397,854	6
7	Activities and Social Services	75,326		14,187	89,513		89,513	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	470,787	2,393	14,187	487,367		487,367	9
	C. General Administration							
10	Administrative and Clerical	412,106	31,333	68,512	511,951		511,951	10
11	Marketing Materials, Promotions and Advertising			10,676	10,676		10,676	11
12	Employee Benefits and Payroll Taxes			199,958	199,958		199,958	12
13	Insurance-Property, Liability and Malpractice			146,568	146,568		146,568	13
14	Other (specify):							14
15	TOTAL General Administration	412,106	31,333	425,714	869,153		869,153	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,550,989	574,631	752,277	2,877,897		2,877,897	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			547,634	547,634		547,634	17
18	Interest			487,201	487,201		487,201	18
19	Real Estate Taxes			114,000	114,000		114,000	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Statement 2			228,150	228,150		228,150	22
23	TOTAL Ownership			1,376,985	1,376,985		1,376,985	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,550,989	574,631	2,129,262	4,254,882		4,254,882	24

Facility Name: Eden Supportive Lvg Champaign

Report Period Beginning 1/1/21 Ending: 12/31/21

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 37.86	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	10	15.64	3
4	Activity Director & Assistants	2	15.00	4
5	Social Service Workers			5
6	Head Cook	2	15.00	6
7	Cook Helpers/Assistants	4	12.50	7
8	Dishwashers			8
9	Maintenance Workers	3	17.66	9
10	Housekeepers	2	12.50	10
11	Laundry	1	12.50	11
12	Managers	3	82.93	12
13	Other Administrative			13
14	Clerical	3	13.96	14
15	Marketing	1	20.00	15
16	Other			16
17	Total (lines 1 thru 16)	32	\$ 255.55	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 Fox Valley	North Aurora, IL
Eden Supportive Living South Shore	Chicago, 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		40	\$ 164,509	1
2					2
3					3
4					4
5					5
Total				\$ 164509	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 Supportive Lvg Champaign

Report Period Beginning:

1/1/21

Ending:

12/31/21

VIII. OWNERSHIP COSTS

A. Purchase price of land 340,000 Year land was acquired 2013

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		2013	2013-2014	\$ 20,682,670	\$ 524,112	15-40	\$ 524,112	\$	\$ 4,942,911	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Flooring			2016	10,223	1,460	7	1,460		8,033	6
7	Waterfall			2016	4,112	587	7	587		3,232	7
8	Flooring			2017	3,021	431	7	431		1,780	8
9	Flooring			2018	4,022	574	7	574		2,011	9
10	Flooring			2018	3,456	494	7	494		1,729	10
11	Windows			2019	40,736	1,018	40	1,018		2,715	11
12	HVAC			2020	31,541	789	40	789		789	12
13	Windows			2020	9,324	233	40	233		233	13
14	Signs			2020	35,112	2,342	15	2,342		3,511	14
15	Windows			2021	4,091	19	28	19		19	15
16	Elevator			2021	9,887	15	28	15		15	16
17	TOTAL (lines 1 thru 16)				\$ 20,838,195	\$ 532,074		\$ 532,074	\$	\$ 4,966,978	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	\$ 797,048	\$ 13,265	\$ 13,265	\$	5	\$ 753,438	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 13,265	\$ 13,265	\$		\$ 753,438	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		\$ 20,838,195	\$ 532,074		\$ 532,074	\$	\$ 4,966,978	1
2	Electrical	2021	38,568	1,344	27.5	1,344		1,344	2
3	Flooring	2021	42,000	827	27.5	827		827	3
4	HVAC	2021	23,189	106	27.5	106		106	4
5	Sprinkler System	2021	2,397	18	27.5	18		18	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 20,944,349	\$ 534,369		\$ 534,369	\$	\$ 4,969,273	34

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

Facility Name: Eden Supportive Lvg Champaign Report Period Beginning: 1/1/21 Ending: 12/31/21

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 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	Acquisition/construction/rehab	6 / 1 / 12	\$ 14,203,987	\$ 12,861,696	8/1/53	3.7600	\$ 487,201	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,203,987	\$ 12,861,696			\$ 487,201	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,203,987	\$ 12,861,696			\$ 487,201	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 Lvg Champaign

Report Period Beginning: 1/1/21

Ending: 12/31/21

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,715,404	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 440,000)	2,780,594		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,335		6
7	Other Prepaid Expenses	24,032		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,554,365	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	340,000		13
14	Buildings, at Historical Cost	20,944,349		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	797,048		16
17	Accumulated Depreciation (book methods)	(5,722,711)		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)	\$ 16,358,686	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 22,913,051	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 478,466	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	6,379		30
31	Accrued Taxes Payable	113,639		31
32	Accrued Interest Payable	40,300		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current portion of mortgage payable	215,501		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 854,285	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	12,280,668		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Deferred development fee	2,250,000		42
43	Paycheck protection program loan	26,200		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 14,556,868	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 15,411,153	\$	45
46	TOTAL EQUITY	\$ 7,501,898	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 22,913,051	\$	47

*(See instructions.)

Facility Name: Eden Supportive Lvg Champaign

Report Period Beginning: 1/1/21

Ending:

12/31/21

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	\$ 6,420,292	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 6,420,292	3
	B. Other Operating Revenue		
4	Special Services	481	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)	\$ 481	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	504	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 504	14
	D. Other Revenue (specify):		
15	COVID-19 Relief Funding	287,500	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 287,500	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 6,708,777	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,521,377	19
20	Health Care/ Personal Care	487,367	20
21	General Administration	869,153	21
	B. Capital Expense		
22	Ownership	1,376,985	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)	\$ 4,254,882	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 2,453,895	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 2,453,895	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,651,422	32
33	Private Pay - Net Inpatient Revenue	4,768,870	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 6,420,292	37

Eden Supportive Living of Champaign
01/01/2021 to 12/31/2021

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

Bad debt	\$ -
----------	------------

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

Mortgage insurance premium	\$ 52,218
Asset management fees	164,509
Amortization expense	<u>11,423</u>
	<u>\$ 228,150</u>