

		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: 1000091

Facility Name: Evergreen Vlg Sup Lvg Normal

Address: 1701 Evergrn Vlg Blv Normal 61761

County: McLean

Telephone Number: (309) 452-7300 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2008

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: Dave Underwood Telephone Number: (309) 823-7135

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 01/01/16 to 12/31/16 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)	David M. Underwood	
Paid Preparer	(Title)	Executive VP & CFO	
	(Signed)		(Date)
	(Print Name and Title)		
	(Firm Name & Address)		
	(Telephone)	()	Fax # ()

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

Report Period Beginning: 01/01/16 **Ending:** 12/31/16

Date of change in certified units

/ /

If no, explain.

had during this year. **(Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Page 3

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	281,966	254,500		536,466		536,466	1
2	Housekeeping, Laundry and Maintenance	123,429	96,083		219,512		219,512	2
3	Heat and Other Utilities			221,198	221,198		221,198	3
4	Other (specify):							4
5	TOTAL General Services	405,395	350,583	221,198	977,176		977,176	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	597,551	3,077	16,196	616,824		616,824	6
7	Activities and Social Services	33,207	4,315		37,522		37,522	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	630,758	7,392	16,196	654,346		654,346	9
	C. General Administration							
10	Administrative and Clerical	183,356	12,505	231,202	427,063	(34,953)	392,110	10
11	Marketing Materials, Promotions and Advertising			33,844	33,844		33,844	11
12	Employee Benefits and Payroll Taxes			212,029	212,029		212,029	12
13	Insurance-Property, Liability and Malpractice			30,198	30,198		30,198	13
14	Other (specify):							14
15	TOTAL General Administration	183,356	12,505	507,273	703,134	(34,953)	668,181	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,219,509	370,480	744,667	2,334,656	(34,953)	2,299,703	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			243,095	243,095		243,095	17
18	Interest			406,231	406,231	(823)	405,408	18
19	Real Estate Taxes			87,496	87,496		87,496	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			21,023	21,023		21,023	21
22	Other (specify):							22
23	TOTAL Ownership			757,845	757,845	(823)	757,022	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,219,509	370,480	1,502,512	3,092,501	(35,776)	3,056,725	24

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.28	\$ 31.34	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13.69	13.93	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.90	16.57	5
6	Head Cook			6
7	Cook Helpers/Assistants	11.56	11.09	7
8	Dishwashers			8
9	Maintenance Workers	1.59	17.04	9
10	Housekeepers	2.30	9.52	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	2.18	18.06	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	34.50	\$ 14.30	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
Evergreen Place-Normal, LLC	Normal
McLean County Assisted Living, LLC	Normal

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	Heritage Enterprises	40.00%		\$ 520,000	1
2	Bromenn Physicians Mgmt	40.00%		520,000	2
3	Seniors Bloomington LLC	20.00%		260,000	3
4					4
5					5
Total				\$ 1300000	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	\$ 189,572	1
2			2
Total		\$ 189,572	3

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: Evergreen Vlg Sup Lvg Normal

Report Period Beginning:

01/01/16

Ending:

12/31/16

VIII. OWNERSHIP COSTS

A. Purchase price of land 277,470 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	99			2008	\$ 8,204,889	\$ 236,943		\$ 236,943	\$	2,343,902	1
2				2010	65,761						2
3											3
4											4
5											5
	Improvement Type										
6	Exterior Sign			2008	12,609						6
7	Patio & Sidewalk & fence			2008	12,506						7
8	Generator			2009	118,123						8
9	Fire Alarm			2009	2,500						9
10	Power Supply			2010	7,360						10
11	Video Surveillance			2011	10,345						11
12	Boulevard Construction			2012	10,017						12
13	Replace accelerator			2014	2,790						13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,446,900	\$ 236,943		\$ 236,943	\$	2,343,902	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	\$ 638,060	\$ 6,152	\$ 6,152	\$		\$ 611,487	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 638,060	\$ 6,152	\$ 6,152	\$		\$ 611,487	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: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 01/01/16

Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: None

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	Lancaster-Pollard		x	Mortgage	/ /	\$	8,151,921	/ /		\$ 406,231	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	8,151,921			\$ 406,231	7
	B. Non-Facility Related										
8	Interest				/ /			/ /		-823	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	8,151,921			\$ 405,408	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: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 01/01/16

Ending:

12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 925,673	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	617,345		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	72,962		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,615,980	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	343,232		13
14	Buildings, at Historical Cost	8,381,139		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	638,060		16
17	Accumulated Depreciation (book methods)	(2,955,389)		17
18	Deferred Charges	458,906		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)	\$ 6,865,948	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,481,928	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 93,190	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	90,694		31
32	Accrued Interest Payable	28,532		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 212,416	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,151,921		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)	\$ 8,151,921	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,364,337	\$	45
46	TOTAL EQUITY	\$ 117,591	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,481,928	\$	47

*(See instructions.)

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 01/01/16

Ending:

12/31/16

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	\$ 3,793,263	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,793,263	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	21,868	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 21,868	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	823	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 823	14
	D. Other Revenue (specify):		
15	Miscellaneous	318	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 318	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,816,272	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	977,176	19
20	Health Care/ Personal Care	654,346	20
21	General Administration	703,134	21
	B. Capital Expense		
22	Ownership	757,845	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)	\$ 3,092,501	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 723,771	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 723,771	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount			
PETTY CASH	925,673						1,009	1,009 CASH	925,673
CASH IN BANK							1,100	1,100 ACCTS RI	744,741
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. I	-127,396
ACCOUNTS RECEIVABLE	617,345						1,110	1,110 ACCTS RECEIV-M/C	
MEDICARE RECEIVABLES							1,125	1,125 ACCTS RECEIV-IPA	
IPA INCOME RECEIVABLE							1,135	1,135 ACCTS RECEIV-IC	
MEDICARE COST REPORT							1,140	1,140 UNAPPLIED CASH RECEIPTS	
ACCOUNTS RECEIVABLE-IC							1,145	1,145 A/R SUSPENSE-REFUNDS	
UNAPPLIED CASH RECEIPTS							1,200	1,200 PREPAID	72,962
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY	
PREPAID INSURANCE	72,962						1,310	1,310 SUPPLIES INVENTORY	
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409 LAND	343,232
SUPPLIES INVENTORY							1,450	1,450 FURNITU	638,060
LAND	343,232						1,460	ACCUM I	-611,487
FURNITURE & EQUIPMENT	638,060						1,475	1,475 BUILDING	8,381,139
ACCUM DEPR-FURN & EQUIP	-611,487						1,490	1,490 ACCUM I	-2,343,902
BUILDING & IMPROVEMENT	8,381,139						1,530	1,530 RESIDENT	0
ACCUM DEPR-BUILDING	-2,343,902						1,550	1,550 LOAN FEI	458,906
RESIDENT FUNDS	0						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	458,906						1,850	1,850 INTERCO	0
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUN	-93,190
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	0						2,100	2,100 ACCRUEI	0
ACCOUNTS PAYABLE	-93,190						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	0						2,110	2,110 ACCRUEI	0
ACCRUED VACATION PAY	0						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAX	0
FICA TAX PAYABLE	0	0					2,130	2,130 FEDERAL W/H TAX PAYABLE	
FIT PAYABLE							2,140	2,140 STATE W/H TAX PAYABLE	
STATE W/H PAYABLE		0					2,152	2,152 WORKERS COMP ACCRUAL	
EARNED INCOME CREDIT							2,225	2,225 EMPLOYEEE INSURANCE REFUND	
UC FED CREDIT REDUCTION							2,230	2,230 PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240 UNITED FUND	