

		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: 1000091

Facility Name: Evergreen Vlg Sup Lvg Normal

Address: 1701 Evergreen Village Blvd. Normal 61761

NumberCityZip Code

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: David M 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 1/1/2019 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)	David M Underwood	
Paid Preparer	(Title)	EVP & 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

Facility Name **Evergreen Vlg Sup Lvg Normal****Report Period Beginning: 1/1/2019 Ending: 12/31/2019**

III. STATISTICAL DATA

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

Date of change in certified units

/ /

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	99	Single Unit Apartment	99	36,135	1		
2		Double Unit Apartment			2		
3		Other			3		
4	99	TOTALS	99	36,135	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	24,893	10,659		35,552	5
6	Double Unit					6
7	Other					7
8	TOTALS	24,893	10,659		35,552	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.39%

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

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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)

None

H. ACCOUNTING BASIS

ACCUAL	xx	MODIFIED		
		CASH*		CASH*

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

Tax Year: _____ **Fiscal Year:** _____

*** 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 t

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
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make all of the required payments of interest and principal?

If no, explain.

STATE OF ILLINOIS

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Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning:

1/1/2019

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	251,868	273,238		525,106		525,106	1
2	Housekeeping, Laundry and Maintenance	128,355	72,507		200,862		200,862	2
3	Heat and Other Utilities			229,129	229,129		229,129	3
4	Other (specify):							4
5	TOTAL General Services	380,223	345,745	229,129	955,097		955,097	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	603,629	8,638	14,010	626,277		626,277	6
7	Activities and Social Services	37,285	7,584		44,869		44,869	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	640,914	16,222	14,010	671,146		671,146	9
	C. General Administration							
10	Administrative and Clerical	241,665	22,248	256,004	519,917	(52,693)	467,224	10
11	Marketing Materials, Promotions and Advertising			56,304	56,304	(45,691)	10,613	11
12	Employee Benefits and Payroll Taxes			205,603	205,603		205,603	12
13	Insurance-Property, Liability and Malpractice			28,495	28,495		28,495	13
14	Other (specify):							14
15	TOTAL General Administration	241,665	22,248	546,406	810,319	(98,384)	711,935	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,262,802	384,215	789,545	2,436,562	(98,384)	2,338,178	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			298,102	298,102		298,102	17
18	Interest			384,364	384,364	(4,890)	379,474	18
19	Real Estate Taxes			96,563	96,563		96,563	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			14,623	14,623		14,623	21
22	Other (specify):							22
23	TOTAL Ownership			793,652	793,652	(4,890)	788,762	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,262,802	384,215	1,583,197	3,230,214	(103,274)	3,126,940	24

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.21	\$ 32.28	1
2	Licensed Practical Nurses	1.07	22.85	2
3	Certified Nurse Assistants	13.95	14.16	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.99	17.92	5
6	Head Cook			6
7	Cook Helpers/Assistants	10.88	11.22	7
8	Dishwashers			8
9	Maintenance Workers	1.71	18.49	9
10	Housekeepers	2.47	9.99	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	3.95	18.26	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	37.23	\$ 15.08	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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5

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	Heritage Enterprises	40%		\$	1
2	Bromenn Physicians Mgmt	40%			2
3	Seniors Bloomington LLC	20%			3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	Heritage Operations Group LLC	\$ 194,934	1
2			2
Total		\$ 194,934	3

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

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	99		2008		\$ 8,230,004	\$ 259,179		\$ 259,179		\$ 2,821,683	1
2			2010		65,761						2
3											3
4											4
5											5
	Improvement Type										
6	Generator		2009		118,123						6
7	Fire Alarm		2009		2,500						7
8	Power Supply		2010		7,360						8
9	Video Surveillance		2011		10,345						9
10	Boulevard Construction		2012		10,017						10
11	Replace accelerator		2014		2,790						11
12	Install carpet - (3) resident rooms		2017		12,267						12
13	Fire alarm system upgrade		2017		2,620						13
14	Water mixing valve replacement		2017		3,406						14
15	Replace natural gas heater		2017		9,179						15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,474,372	\$ 259,179		\$ 259,179		\$ 2,821,683	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	\$ 842,068	\$ 32,697	\$ 32,697			\$ 602,390	18
19	Vehicles	101,644	6,226	6,226			75,183	19
20	TOTAL (lines 18 and 19)		\$ 38,923	\$ 38,923			\$ 677,573	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

XI. 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		\$ 8,474,372	\$ 259,179		\$ 259,179	\$	\$ 2,821,683	1
2									2
3	Carpet roll purchases for various resident rooms	2018	22,564						3
4	Furnace replacement - dining room	2018	3,524						4
5	Ductless split system replacement	2018	2,950						5
6									6
7	Carpet roll purchases for various resident rooms	2019	13,541						7
8	(2) 100 gallon water heaters	2019	20,145						8
9	Condenser coil replacement	2019	3,780						9
10	Renovation project - common areas:	2019	444,587						10
11	Front vestibule - new flooring and painting								11
12	Lobby - New flooring, painting, replace light fixtures and cabinets								12
13	Dining Room - New flooring, painting and replace light fixtures								13
14	Restrooms - New flooring, painting, replace lavatories and sinks								14
15	Corridors - Floors 1 & 2 - New flooring, painting, light fixtures and signage								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)		\$ 8,985,463	\$ 259,179		\$ 259,179	\$	\$ 2,821,683	34

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

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 1/1/2019

Ending: 2/31/2019

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		xx	Mortgage	/ /	\$	7,761,521	/ /		\$ 384,364	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,761,521			\$ 384,364	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-4,890	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,761,521			\$ 379,474	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.

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Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 1/1/2019

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	\$ 1,862,216	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	455,082		3
4	Supply Inventory (priced <u>FIFO</u>)	16,821		4
5	Short-Term Investments			5
6	Prepaid Insurance	54,421		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	319,583		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,708,123	\$	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	8,921,679		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	943,712		16
17	Accumulated Depreciation (book methods)	(3,758,436)		17
18	Deferred Charges	150,758		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): <u>CIP</u>	2,720		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,603,665	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,311,788	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 112,094	\$	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	97,732		31
32	Accrued Interest Payable	27,165		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Resident Trust</u>	2,663		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 239,654	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,761,521		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)	\$ 7,761,521	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,001,175	\$	45
46	TOTAL EQUITY	\$ 1,310,613	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,311,788	\$	47

*(See instructions.)

Facility Name: Evergreen Vlg Sup Lvg Normal

Report Period Beginning: 1/1/2019

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	\$ 3,915,109	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,915,109	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	17,985	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 17,985	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,890	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,890	14
	D. Other Revenue (specify):		
15	Miscellaneous	542	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 542	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,938,526	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	955,097	19
20	Health Care/ Personal Care	671,146	20
21	General Administration	810,319	21
	B. Capital Expense		
22	Ownership	793,652	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)	\$ 3,230,214	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 708,312	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 708,312	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