

		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: 1000087

Facility Name: JOHN M EVANS SUPPORTIVE LVG

Address: 1320 EXECUTIVE COURT PEKIN 61554

County: TAZEWELL

Telephone Number: (309) 477-8800 Fax # 309 477-8801

Federal Employer ID Number:

Date Current Owners were Certified: 4/28/2008

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

☒ Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: Danel Erickson Telephone Number: (815) 935-1992

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)

(Type or Print Name) Greg Echols

(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)

(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: 01/01/2019 Ending: 12/31/2019

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

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

YES ☐ **NO** ☒

H. ACCOUNTING BASIS

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

*** All facilities other than governmental must report on the accrual basis.**

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 principle? _____
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 principle? _____
If no, explain.

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.82%

135 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **6 (Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Page 3

Facility Name: JOHN M EVANS SUPPORTIVE LVG

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	213,910	160,147	1,922	375,979	0	375,979	1
2	Housekeeping, Laundry and Maintenance	103,323	27,161	43,884	174,368	0	174,368	2
3	Heat and Other Utilities			135,425	135,425	(20,836)	114,589	3
4	Other (specify):	0	0	29,944	29,944	0	29,944	4
5	TOTAL General Services	317,233	187,308	211,175	715,716	(20,836)	694,880	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	509,952	13,587	0	523,539	0	523,539	6
7	Activities and Social Services	39,591	5,325	0	44,916	0	44,916	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	549,543	18,912	0	568,455	0	568,455	9
	C. General Administration							
10	Administrative and Clerical	188,686	38,771	216,580	444,037	(18,374)	425,663	10
11	Marketing Materials, Promotions and Advertising	71,030	9,873	25,891	106,794	0	106,794	11
12	Employee Benefits and Payroll Taxes	0	0	244,972	244,972	0	244,972	12
13	Insurance-Property, Liability and Malpractice	0	0	34,933	34,933	0	34,933	13
14	Other (specify):	0	0	71,662	71,662	(32,320)	39,342	14
15	TOTAL General Administration	259,716	48,644	594,038	902,398	(50,694)	851,704	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,126,492	254,864	805,213	2,186,569	(71,530)	2,115,039	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			307,194	307,194	0	307,194	17
18	Interest			251,653	251,653	(23,104)	228,549	18
19	Real Estate Taxes			50,880	50,880	0	50,880	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			17,224	17,224	0	17,224	21
22	Other (specify):	0	0	501,735	501,735	0	501,735	22
23	TOTAL Ownership	0	0	1,128,686	1,128,686	(23,104)	1,105,583	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,126,492	254,864	1,933,899	3,315,255	(94,634)	3,220,621	24

Facility Name: JOHN M EVANS SUPPORTIVE LVG

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	Inc line 12	\$ Inc line 12	1
2	Licensed Practical Nurses	1	23.38	2
3	Certified Nurse Assistants	13	13.75	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers	0	0.00	5
6	Head Cook	0	0.00	6
7	Cook Helpers/Assistants	7	11.18	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	9.12	10
11	Laundry	0	0.00	11
12	Managers	5	26.38	12
13	Other Administrative	3	28.08	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other	0	0.00	16
17	Total (lines 1 thru 16)	32	\$	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

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				\$ 0	6

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

1	Gardant Management Solutions	\$ 152,467	1
2			2
Total		\$ 152,467	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: JOHN M EVANS SUPPORTIVE LVG Report Period Beginning: 01/01/2019 Ending: 12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 184,011 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	76			2007	\$ 7,593,132	\$ 276,114	27.5	\$ 276,114	\$ (0)	\$ 3,338,023	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				248,145	14,640	15	16,543	1,903	201,894	6
7									0		7
8									0		8
9									0		9
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17	TOTAL (lines 1 thru 16)				\$ 7,841,277	\$ 290,754		\$ 292,657	\$ 1,903	\$ 3,539,917	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	\$ 757,741	\$ 16,439	\$ 151,548	135,109	5	\$ 716,026	18
19		0	0	0	\$		-	19
20	TOTAL (lines 18 and 19)	\$ 757,741	\$ 16,439	\$ 151,548	135,109		\$ 716,026	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: JOHN M EVANS SUPPORTIVE LVG

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

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		0		\$ 0			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	IHDA		X	FIRST MORTGAGE	10/25/06	\$ 5,295,000	\$ 4,215,019	4/1/38	0.0589	\$ 251,653	1
2											2
3											3
	Working Capital										
4					/ /			/ /		0	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,295,000	\$ 4,215,019			\$ 251,653	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,295,000	\$ 4,215,019			\$ 251,653	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: JOHN M EVANS SUPPORTIVE LVG

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	\$ 497,097	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (43,685))	189,274		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	23,882		6
7	Other Prepaid Expenses	3,885		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify): See Page 7 Attachment	34,148		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 748,285	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	184,011		13
14	Buildings, at Historical Cost	7,593,132		14
15	Leasehold Improvements, at Historical Cost	248,145		15
16	Equipment, at Historical Cost	757,741		16
17	Accumulated Depreciation (book methods)	(4,255,942)		17
18	Deferred Charges	440		18
19	Organization & Pre-Operating Costs	38,004		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(38,004)		20
21	Restricted Funds	1,331,842		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify):	0		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,859,369	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,607,654	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 31,049	\$	26
27	Officer's Accounts Payable	0		27
28	Accounts Payable-Patient Deposits	0		28
29	Short-Term Notes Payable	0		29
30	Accrued Salaries Payable	0		30
31	Accrued Taxes Payable	60,845		31
32	Accrued Interest Payable	20,689		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	449,414		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 561,996	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	4,153,877		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 4,153,877	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,715,872	\$ 0	45
46	TOTAL EQUITY	\$ 1,891,782	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,607,654	\$ 0	47

*(See instructions.)

Facility Name: JOHN M EVANS SUPPORTIVE LVG

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	\$ 3,023,793	1
2	Discounts and Allowances	(405)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,023,388	3
	B. Other Operating Revenue		
4	Special Services	90,512	4
5	Other Health Care Services	0	5
6	Special Grants	0	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	8,747	8
9	Non-Resident Meals	140	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 99,399	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	23,104	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 23,104	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	4,110	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,110	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,150,001	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	715,716	19
20	Health Care/ Personal Care	568,455	20
21	General Administration	902,398	21
	B. Capital Expense		
22	Ownership	1,128,686	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)	\$ 3,315,255	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (165,254)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (165,254)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,057,876	32
33	Private Pay - Net Inpatient Revenue	1,965,512	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,023,388	37

Balance Sheet PG 7 Other

Balance Sheet

Other Current Assets Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-
1102-9973-0-0	A/R-Insurance Reimbursement	21,648
1102-9974-0-0	A/R-Subscription Receivable	-
1102-9975-0-0	A/R-CIP	-
1102-9976-0-0	A/R-Other	12,500
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		34,148

Other Long Term Assets Detail		
1201-0020-0-0	CIP	-
1201-0021-0-0	CIP- Land Option Addition	-
1201-0022-0-0	CIP- Other Addition	-
PG7-23.1		-

Current Liabilities Detail		Amt
2111-0040-0-0	Construction Account Payable	-
2112-0100-0-0	Accrued Asset Management Fee	20,000
2112-0101-0-0	Accrued Partnership Mgmt Fee	-
2112-0102-0-0	Accrued Incentive Mgmt Fee	355,398
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	20,906
2112-0105-0-0	Accrued Liabilities	29,310
2112-0110-0-0	Accrued Insurance	-
2112-0115-0-0	Accrued Developer Fee	-
2112-0130-0-0	Accrued MIP	-
2112-0140-0-0	Accrued Vacation	-
2112-0144-0-0	Payroll Union Dues	-
2112-0146-0-0	Payroll Benefits	-
2112-0150-0-0	Security Deposits	-
2112-0154-0-0	Unclaimed Property	255
2112-0155-0-0	Reservation Deposit	-
2112-0156-0-0	Buy Down Credit	-
2112-0157-0-0	Unapplied Last Month Rent	-
2112-0158-0-0	Deferred Gain on Sale	-
2112-0159-0-0	Unearned Revenue	23,545
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		449,414

Income Statement PG 8 Other

Income Statement		
	Other Revenue	Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	797
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	3,313
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
3300-3202-0-0	Food & Meal Prep	-
PG8-15.1		4,110