

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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 Village SL Normal

Address: 1701 Evrgrn Vlg Blvd 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
Charitable Corp.
Trust
IRS Exemption Code

xx PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
xx Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
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 1/1/2020 to 12/31/2020 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
(Title) EVP & CFO

Paid Preparer

(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 Village SL Normal****Report Period Beginning: 1/1/2020 Ending: 12/31/2020**

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	36,234	1		
2		Double Unit Apartment			2		
3		Other			3		
4	99	TOTALS	99	36,234	4		

B. Census-For the entire report period.

	1 Type of Unit	2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
Resident Days by Unit and Primary Source of Payment						
5	Single Unit	27,818	6,346		34,164	5
6	Double Unit					6
7	Other					7
8	TOTALS	27,818	6,346		34,164	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) **94.29%**

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		MODIFIED	
ACCUAL	xx	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 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: Evergreen Village SL Normal

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	268,092	303,186		571,278		571,278	1
2	Housekeeping, Laundry and Maintenance	144,133	61,465		205,598		205,598	2
3	Heat and Other Utilities			219,089	219,089		219,089	3
4	Other (specify):							4
5	TOTAL General Services	412,225	364,651	219,089	995,965		995,965	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	641,876	38,218	6,209	686,303		686,303	6
7	Activities and Social Services	38,266	3,000		41,266		41,266	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	680,142	41,218	6,209	727,569		727,569	9
	C. General Administration							
10	Administrative and Clerical	265,830	26,770	233,641	526,241	(16,908)	509,333	10
11	Marketing Materials, Promotions and Advertising			49,425	49,425	(36,468)	12,957	11
12	Employee Benefits and Payroll Taxes			271,293	271,293		271,293	12
13	Insurance-Property, Liability and Malpractice			29,182	29,182		29,182	13
14	Other (specify):							14
15	TOTAL General Administration	265,830	26,770	583,541	876,141	(53,376)	822,765	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,358,197	432,639	808,839	2,599,675	(53,376)	2,546,299	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			321,494	321,494		321,494	17
18	Interest			377,635	377,635	(791)	376,844	18
19	Real Estate Taxes			95,204	95,204		95,204	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			(1,937)	(1,937)		(1,937)	21
22	Other (specify):							22
23	TOTAL Ownership			792,396	792,396	(791)	791,605	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,358,197	432,639	1,601,235	3,392,071	(54,167)	3,337,904	24

Facility Name: Evergreen Village SL Normal

Report Period Beginning 1/1/2020 Ending: 12/31/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.50	\$ 31.22	1
2	Licensed Practical Nurses	1.05	23.53	2
3	Certified Nurse Assistants	14.26	14.35	3
4	Activity Director & Assistants			4
5	Social Service Workers	1.00	18.26	5
6	Head Cook			6
7	Cook Helpers/Assistants	10.90	11.72	7
8	Dishwashers			8
9	Maintenance Workers	2.01	21.89	9
10	Housekeepers	2.50	9.87	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	5.08	25.04	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	39.30	\$ 16.52	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 %	None	\$	1
2	Bromenn Physicians Mgmt	40 %	None		2
3	Seniors Bloomington LLC	20 %	None		3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	\$ 205,183	1
2			2
Total		\$ 205,183	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 Village SL Normal

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	\$ 273,523		\$ 273,523		\$ 3,354,386	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	\$ 273,523		\$ 273,523		\$ 3,354,386	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	\$ 846,411	\$ 41,745	\$ 41,745			\$ 644,134	18
19	Vehicles	101,644	6,226	6,226			81,409	19
20	TOTAL (lines 18 and 19)	\$ 948,055	\$ 47,971	\$ 47,971			\$ 725,543	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	\$ 273,523		\$ 273,523	\$	\$ 3,354,386	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	Carpet roll purchases for various resident rooms	2020	10,112						18
19	Replace accelerator and antiflood device	2020	2,775						19
20	Replace one PTAC/VTAC unit	2020	3,659						20
21	Replace lighting circuits	2020	2,536						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)		\$ 9,004,545	\$ 273,523		\$ 273,523	\$	\$ 3,354,386	34

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

Facility Name: Evergreen Village SL Normal

Report Period Beginning: 1/1/2020

Ending: 2/31/2020

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*	
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	/ /	\$	7,620,088	/ /		\$ 377,635	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,620,088			\$ 377,635	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-791	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,620,088			\$ 376,844	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 Village SL Normal

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,684,522	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	129,973		3
4	Supply Inventory (priced <u>FIFO</u>)	17,251		4
5	Short-Term Investments			5
6	Prepaid Insurance	50,658		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	449,081		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,331,485	\$	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	8,940,761		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	948,055		16
17	Accumulated Depreciation (book methods)	(4,079,929)		17
18	Deferred Charges	188,842		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):	2,136		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,343,097	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,674,582	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 109,168	\$	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	98,821		31
32	Accrued Interest Payable	26,670		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Resident Trust</u>	2,079		35
36	<u>Defered Stimulus</u>	68,762		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 305,500	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,620,088		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)	\$ 7,620,088	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,925,588	\$	45
46	TOTAL EQUITY	\$ 1,748,994	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,674,582	\$	47

*(See instructions.)

Facility Name: Evergreen Village SL Normal

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

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	\$ 4,095,428	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,095,428	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	26,000	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	7,822	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 33,822	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	791	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 791	14
	D. Other Revenue (specify):		
15	Miscellaneous/Activity Fund	410	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 410	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,130,451	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	995,965	19
20	Health Care/ Personal Care	727,569	20
21	General Administration	876,141	21
	B. Capital Expense		
22	Ownership	792,396	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)	\$ 3,392,071	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 738,380	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 738,380	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

HFS 27-65C (P4-6-06)