

		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: 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 1/1/2021 to 12/31/2021 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

Report Period Beginning: 1/1/2021 Ending: 12/31/2021

**Date of change in certified units**

11 / 11

**If no, explain.**

**had during this year.      None      (Do not include bed-hold days in Section B.)**

## STATE OF ILLINOIS

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Facility Name: Evergreen Village SL Normal

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	289,650	294,279		583,929		583,929	1
2	Housekeeping, Laundry and Maintenance	144,531	92,831		237,362		237,362	2
3	Heat and Other Utilities			206,713	206,713		206,713	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	434,181	387,110	206,713	1,028,004		1,028,004	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	639,628	50,899	6,464	696,991		696,991	6
7	Activities and Social Services	37,848	4,669		42,517		42,517	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	677,476	55,568	6,464	739,508		739,508	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	269,749	22,589	241,865	534,203	(10,006)	524,197	10
11	Marketing Materials, Promotions and Advertising			55,173	55,173	(42,141)	13,032	11
12	Employee Benefits and Payroll Taxes			280,238	280,238		280,238	12
13	Insurance-Property, Liability and Malpractice			32,004	32,004		32,004	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	269,749	22,589	609,280	901,618	(52,147)	849,471	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	1,381,406	465,267	822,457	2,669,130	(52,147)	2,616,983	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			324,274	324,274		324,274	17
18	Interest			275,411	275,411	(1,322)	274,089	18
19	Real Estate Taxes			100,875	100,875		100,875	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			(1,679)	(1,679)		(1,679)	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			698,881	698,881	(1,322)	697,559	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	1,381,406	465,267	1,521,338	3,368,011	(53,469)	3,314,542	24

Facility Name: Evergreen Village SL Normal

Report Period Beginning 1/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.40	\$ 33.23	1
2	Licensed Practical Nurses	1.04	23.47	2
3	Certified Nurse Assistants	12.68	16.03	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.99	18.46	5
6	Head Cook			6
7	Cook Helpers/Assistants	10.24	13.59	7
8	Dishwashers			8
9	Maintenance Workers	1.93	21.81	9
10	Housekeepers	1.63	16.80	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	5.10	25.41	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	36.01	\$ 18.44	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%		\$	1
2	Carle Ventures Inc.	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	\$ 215,985	1
2			2
Total		\$ 215,985	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:

1/1/2021

Ending:

12/31/2021

**VIII. OWNERSHIP COSTS**A. Purchase price of land 265,365 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	99			2008	\$ 8,230,004	\$ 275,705		\$ 275,705	\$	3,630,091	1
2				2010	65,761						2
3											3
4											4
5											5
	<b>Improvement Type</b>										
6	Generator			2009							6
7	Fire Alarm			2009							7
8	Power Supply			2010							8
9	Video Surveillance			2011							9
10	Boulevard Construction			2012							10
11	Replace accelerator			2014							11
12	Install carpet - (3) resident rooms			2017							12
13	Fire alarm system upgrade			2017							13
14	Water mixing valve replacement			2017							14
15	Replace natural gas heater			2017							15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,295,765	\$ 275,705		\$ 275,705	\$	3,630,091	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	\$ 856,330	\$ 42,342	\$ 42,342	\$		\$ 686,477	18
19	Vehicles	101,644	6,227	6,227			87,635	19
20	TOTAL (lines 18 and 19)	\$ 957,974	\$ 48,569	\$ 48,569	\$		\$ 774,112	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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 8,295,765	\$ 275,705		\$ 275,705	\$	\$ 3,630,091	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	Upgraded fire alarm	2021	19,910						23
24	Carpet roll purchases for various resident rooms	2021	3,249						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)		\$ 8,849,097	\$ 275,705		\$ 275,705	\$	\$ 3,630,091	34

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

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	
		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	/ /	\$	7,443,038	/ /		\$ 275,411	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,443,038			\$ 275,411	7
	B. Non-Facility Related										
8					/ /			/ /		-1,322	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,443,038			\$ 274,089	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: 1/1/2021

Ending: 12/31/2021

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 3,398,553	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	(26,267)		3
4	Supply Inventory (priced at )	20,386		4
5	Short-Term Investments			5
6	Prepaid Insurance	53,243		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	435,691		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,881,606	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	343,232		13
14	Buildings, at Historical Cost	8,963,920		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	957,974		16
17	Accumulated Depreciation (book methods)	(4,404,203)		17
18	Deferred Charges	146,722		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):	857		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,008,502	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,890,108	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 98,163	\$	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	102,283		31
32	Accrued Interest Payable	17,491		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Resident Trust	857		35
36	Defered Stimulus	83,225		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 302,019	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,443,038		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 7,443,038	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,745,057	\$	45
46	<b>TOTAL EQUITY</b>	\$ 2,145,051	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 9,890,108	\$	47

\*(See instructions.)



Facility Name: Evergreen Village SL Normal

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		1	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 4,309,614	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 4,309,614	3
	<b>B. Other Operating Revenue</b>		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	93,656	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	8,641	8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 102,297	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	1,322	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 1,322	14
	<b>D. Other Revenue (specify):</b>		
15	Miscellaneous/Activity Fund	834	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 834	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 4,414,067	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	1,028,004	19
20	Health Care/ Personal Care	739,508	20
21	General Administration	901,618	21
	<b>B. Capital Expense</b>		
22	Ownership	698,881	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 3,368,011	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 1,046,056	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 1,046,056	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
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	<b>TOTAL (This total must agree to Line 3)</b>	\$	37

HPS 235C (N-4-06)