FOR BHF USE

LL2

Supportive Living Facility

2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2010)

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 Living

Address: 1320 Executive Court (Number) Pekin (City) 61554 (Zip Code)

County: Tazwell

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

Federal Employer ID Number:

Date Current Owners were Certified: 04/28/2008

Type of Ownership:

[ ] VOLUNTARY, NON-PROFIT	[ ] PROPRIETARY	[ ] GOVERNMENTAL
[ ] Charitable Corp.	[ ] Individual	[ ] State
[ ] Trust	[ ] Partnership	[ ] County
IRS Exemption Code	[ ] Corporation	[ ] Other
	[ ] "Sub-S" Corp.	
	[X] Limited Liability Co.	
	[ ] Trust	
	[ ] Other	

In the event there are further questions about this report, please contact:
Name: Grenshinka Osborne **Telephone Number:** (815) 935-1992 EXT 257
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 01/01/2010 to 12/31/2010 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 J. Mitchell
(Title) CFO, BMA Management, LTD.

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 John M. Evans Supportive Living Report Period Beginning: 01/01/2010 Ending: 12/31/2010

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	76	Single Unit Apartment	76	27,740	1
2		Double Unit Apartment			2
3		Other			3
4	76	TOTALS	76	27,740	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	16,945	10,385		27,330	5
6	Double Unit					6
7	Other					7
8	TOTALS	16,945	10,385		27,330	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.52%

D. Indicate the number of paid bed-hold days the SLF had during this year 347 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 55 **(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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS
ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/2010 Fiscal Year: 12/31/2010
* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? Yes **If yes, did the facility make all of the required payments of interest and principle?** Yes
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 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.

Facility Name: John M. Evans Supportive Living **Report Period Beginning: 01/01/2010 Ending: 12/31/2010**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase		131,159	1,734	132,893		132,893	1
2	Housekeeping, Laundry and Maintenance		13,581	38,576	52,157		52,157	2
3	Heat and Other Utilities			137,196	137,196	(16,737)	120,459	3
4	Other (specify): **SEE ATTACHMENT PG 3**			8,188	8,188		8,188	4
5	**TOTAL General Services**		144,740	185,694	330,434	(16,737)	313,697	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		1,301		1,301		1,301	6
7	Activities and Social Services		3,745		3,745		3,745	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**		5,046		5,046		5,046	9
	C. General Administration							
10	Administrative and Clerical		9,435	194,894	204,329	(15,070)	189,259	10
11	Marketing Materials, Promotions and Advertising		4,726	31,733	36,459		36,459	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			30,554	30,554		30,554	13
14	Other (specify): **SEE ATTACHMENT PG 3**			1,067,105	1,067,105		1,067,105	14
15	**TOTAL General Administration**		14,161	1,324,286	1,338,447	(15,070)	1,323,377	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**		163,947	1,509,980	1,673,927	(31,807)	1,642,120	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			415,002	415,002		415,002	17
18	Interest			302,915	302,915		302,915	18
19	Real Estate Taxes			64,839	64,839		64,839	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): **SEE ATTACHMENT PG 3**			562,976	562,976		562,976	22
23	**TOTAL Ownership**			1,345,732	1,345,732		1,345,732	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**		163,947	2,855,712	3,019,659	(31,807)	2,987,852	24

Facility Name: John M. Evans Supportive Living Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 27.35	1
2	Licensed Practical Nurses		18.81	2
3	Certified Nurse Assistants	13	11.24	3
4	Activity Director & Assistants	1	13.60	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9	10.10	7
8	Dishwashers			8
9	Maintenance Workers	1	19.81	9
10	Housekeepers	2	9.26	10
11	Laundry			11
12	Managers	1	33.97	12
13	Other Administrative			13
14	Clerical	2	16.56	14
15	Marketing	1	26.30	15
16	Other			16
17	Total (lines 1 thru 16)	31	$	17

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	$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	BMA Management, LTD	$ 131,886	1
2			2
		Total $ 131,886	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES				OTHER RELATED BUSINESS ENTITIES					
Name	1	City	2	Name	3	City	4	Type of Busines	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 [X]
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 [X]
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: John M. Evans Supportive Living Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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	$ 7,563,897	$ 275,051	28	$ 270,139	$ (4,912)	$ 848,074	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				238,207	19,057	15	40,298	21,241	66,747	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 7,802,104	$ 294,108		$ 310,437	$ 16,329	$ 914,821	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	$ 604,471	$ 120,894	$ 120,894	$	5	$ 372,757	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 604,471	$ 120,894	$ 120,894	$		$ 372,757	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 Living **Report Period Beginning:** 01/01/2010 **Ending:** 2/31/2010

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1	Housing Development Auth		X	First Mortgage	10/25/06	$ 5,295,000	$ 5,102,673	4/1/38	0.0589	$ 302,915	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 5,295,000	$ 5,102,673			$ 302,915	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 5,295,000	$ 5,102,673			$ 302,915	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 Living **Report Period Beginning:** 01/01/2010 **Ending:** 12/31/2010

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 799,744	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	84,611		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,158		6
7	Other Prepaid Expenses	4,933		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): PREPAID MIP	9,741		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 905,187	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	422,218		13
14	Buildings, at Historical Cost	7,563,897		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	604,471		16
17	Accumulated Depreciation (book methods)	(1,287,578)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	140,374		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(22,236)		20
21	Restricted Funds	1,383,961		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 8,805,107	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,710,294	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 58,394	$	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	68,244		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	SEE ATTACHMENT PG 7	707,213		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 833,851	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,102,673		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)**	$ 5,102,673	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,936,524	$	45
46	**TOTAL EQUITY**	$ 3,773,770	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 9,710,294	$	47

***(See instructions.)**

Facility Name: John M. Evans Supportive Living **Report Period Beginning: 01/01/2010 Ending: 12/31/2010**

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

		1	
	Revenue	**Amount**	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 2,521,242	1
2	Discounts and Allowances	(3,928)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,517,314	3
	B. Other Operating Revenue		
4	Special Services	111,416	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	9,689	8
9	Non-Resident Meals	4,724	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 125,829	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,040	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 5,040	14
	D. Other Revenue (specify):		
15			15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,648,183	18

		2	
	Expenses	**Amount**	
	A. Operating Expenses		
19	General Services	330,434	19
20	Health Care/ Personal Care	5,046	20
21	General Administration	1,338,447	21
	B. Capital Expense		
22	Ownership	1,345,732	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)**	$ 3,019,659	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (371,476)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (371,476)	31

COST CENTER EXPENSES

A. General Services - Other

Exterminating	720
Rubbish Removal	2,639
Vehicle Expense	2,480
Water Softener	2,349
TOTAL	**8,188**

C. General Administration - Other

Consulting	4,053
Legal	45
Audit	11,290
Contract Labor	1,045,897
Bad Debts Expense	5,820
TOTAL	**1,067,105**

D. Ownership

Mortgage Service Fee	12,857
Mortgage Insurance Prem	28,827
Asset Management Fee	20,000
Incentive Management	492,585
Tax Credit Fees & Incentive Fee	1,500
Closing Costs	2,495
Amortization Expense	7,212
Property Damage Loss	(2,500)
TOTAL	**562,976**

Reclassifications and Adjustments

Heat & Other Utilities	(16,737)	Cable
Administrative and Clerical	(15,070)	Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Asset Management Fees	29,545
Accrued Incentive Mgmt Fee	654,840
Accrued Liabilities	11,739
Unearned Revenue	11,089
Total Other Current Liabilities	**707,213**