	FOR BHF USE	

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2017)

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 Supp Lvg Norml

Address: 1701 Evergrn Vlg Blv (Number) Normal (City) 61761 (Zip 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	x	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: David M Underwood Telephone Number: ( )
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 1/1/2017 to 12/31/2017 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 Vlg Supp Lvg Norml   Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	21,290	14,239		35,529	5
6	Double Unit					6
7	Other					7
8	TOTALS	21,290	14,239		35,529	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.32%

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. ______ (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: ______ 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 principle? ______
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: Evergreen Vlg Supp Lvg Norml **Report Period Beginning: 1/1/2017 Ending: 12/31/2017**

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

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclassifications and Adjustments 5	Adjusted Total 6	
	A. General Services							
1	Dietary and Food Purchase	287,211	264,286		551,497		551,497	1
2	Housekeeping, Laundry and Maintenance	124,580	61,956		186,536		186,536	2
3	Heat and Other Utilities			204,845	204,845		204,845	3
4	Other (specify):							4
5	**TOTAL General Services**	411,791	326,242	204,845	942,878		942,878	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	594,445	3,339	15,153	612,937		612,937	6
7	Activities and Social Services	33,808	5,088		38,896		38,896	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	628,253	8,427	15,153	651,833		651,833	9
	C. General Administration							
10	Administrative and Clerical	217,535	13,088	216,047	446,670	(27,701)	418,969	10
11	Marketing Materials, Promotions and Advertising			47,725	47,725		47,725	11
12	Employee Benefits and Payroll Taxes			221,320	221,320		221,320	12
13	Insurance-Property, Liability and Malpractice			19,024	19,024		19,024	13
14	Other (specify):							14
15	**TOTAL General Administration**	217,535	13,088	504,116	734,739	(27,701)	707,038	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,257,579	347,757	724,114	2,329,450	(27,701)	2,301,749	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			249,107	249,107		249,107	17
18	Interest			397,006	397,006	(3,977)	393,029	18
19	Real Estate Taxes			91,315	91,315		91,315	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			20,646	20,646		20,646	21
22	Other (specify):							22
23	**TOTAL Ownership**			758,074	758,074	(3,977)	754,097	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,257,579	347,757	1,482,188	3,087,524	(31,678)	3,055,846	24

Facility Name: Evergreen Vlg Supp Lvg Norml

Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.61	$ 65.28	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14.80	14.05	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.95	17.04	5
6	Head Cook			6
7	Cook Helpers/Assistants	12.26	11.28	7
8	Dishwashers			8
9	Maintenance Workers	1.84	18.85	9
10	Housekeepers	2.20	9.79	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.91	37.42	13
14	Clerical	2.92	23.50	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	38.49	$ 15.67	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	Heritage Enterprises	40.00%		$ 100,000	1
2	Bromenn Physicians Mgmt	40.00%		100,000	2
3	Seniors Bloomington LLC	20.00%		50,000	3
4					4
5					5
			Total	$ 250000	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	$ 186,446	1
2			2
	Total	$ 186,446	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

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 [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: Evergreen Vlg Supp Lvg Norml | Report Period Beginning: 1/1/2017 | Ending: 12/31/2017

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	$ 237,843		$ 237,843	$	$ 2,581,745	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	$ 237,843		$ 237,843	$	$ 2,581,745	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	$ 689,076	$ 11,264	$ 11,264	$		$ 622,751	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 689,076	$ 11,264	$ 11,264	$		$ 622,751	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: Evergreen Vlg Supp Lvg Norml

Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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		x	Mortgage	/ /	$	$ 8,027,204	/ /		$ 397,006	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$	$ 8,027,204			$ 397,006	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-3,977	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$	$ 8,027,204			$ 393,029	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: Evergreen Vlg Supp Lvg Norml   Report Period Beginning: 1/1/2017   Ending: 12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.   As of 12/31/2017 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,512,642	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	495,287		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	62,370		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,070,299	$	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	8,410,529		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	689,076		16
17	Accumulated Depreciation (book methods)	(3,204,496)		17
18	Deferred Charges	463,174		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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,701,515	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,771,814	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 86,339	$	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	93,224		31
32	Accrued Interest Payable	28,095		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 207,658	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,027,204		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)**	$ 8,027,204	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 8,234,862	$	45
46	**TOTAL EQUITY**	$ 536,952	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 8,771,814	$	47

*(See instructions.)

Facility Name: Evergreen Vlg Supp Lvg Norml | Report Period Beginning: 1/1/2017 | Ending: 12/31/2017

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 3,730,637	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,730,637	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	19,656	8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 19,656	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,977	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 3,977	14
	D. Other Revenue (specify):		
15	**Miscellaneous**	2,617	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 2,617	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 3,756,887	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	942,878	19
20	Health Care/ Personal Care	651,833	20
21	General Administration	734,739	21
	B. Capital Expense		
22	Ownership	758,074	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)**	$ 3,087,524	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 669,363	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 669,363	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

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount				
PETTY CASH	1,512,642						1,009	1,009	CASH	1,512,642
CASH IN BANK							1,100	1,100	ACCTS REC	640,355
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FO	-145,068
ACCOUNTS RECEIVABLE	495,287						1,110	1,110	ACCTS RECEIV-M/C	
MEDICARE RECEIVABLES							1,125	1,125	ACCTS RECEIV-IPA	
IPA INCOME RECEIVABLE							1,135	1,135	ACCTS RECEIV-IC	
MEDICARE COST REPORT							1,140	1,140	UNAPPLIED CASH RECEIPTS	
ACCOUNTS RECEIVABLE-IC							1,145	1,145	A/R SUSPENSE-REFUNDS	
UNAPPLIED CASH RECEIPTS							1,200	1,200	PREPAID EX	62,370
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300	DIETARY INVENTORY	
PREPAID INSURANCE	62,370						1,310	1,310	SUPPLIES INVENTORY	
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409	LAND	343,232
SUPPLIES INVENTORY							1,450	1,450	FURNITURE	689,076
LAND	343,232						1,460		ACCUM DEI	-622,751
FURNITURE & EQUIPMENT	689,076						1,475	1,475	BUILDING	8,410,529
ACCUM DEPR-FURN & EQUI	-622,751						1,490	1,490	ACCUM DEI	-2,581,745
BUILDING & IMPROVEMENT	8,410,529						1,530	1,530	RESIDENT F	0
ACCUM DEPR-BUILDING	-2,581,745						1,550	1,550	LOAN FEES	463,174
RESIDENT FUNDS	0						1,551	1,551	LOAN FEES ADDED	
LOAN FEES	463,174						1,850	1,850	INTERCOMI	0
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUNTS	-86,339
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE	
INTRACOMPANY	0						2,100	2,100	ACCRUED F	0
ACCOUNTS PAYABLE	-86,339						2,100	2,100	PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR	
ACCRUED PAYROLL	0						2,110	2,110	ACCRUED F	0
ACCRUED VACATION PAY	0						2,120	2,120	U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125	FICA TAXES	0
FICA TAX PAYABLE	0	0					2,130	2,130	FEDERAL W/H TAX PAYABLE	
FIT PAYABLE							2,140	2,140	STATE W/H TAX PAYABLE	
STATE W/H PAYABLE		0					2,152	2,152	WORKERS COMP ACCRUAL	
EARNED INCOME CREDIT							2,225	2,225	EMPLOYEEE INSURANCE REFUND	
UC FED CREDIT REDUCTION							2,230	2,230	PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240	UNITED FUND	