

		FOR BHF USE			

LL2

Supportive Living Facility

**2008
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2008)**

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 Name: John M. Evans Supportive Living

Address: 1320 Executive Court Pekin 61554
Number City Zip Code

County: Tazwell

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

Federal Employer ID Number: 20-3872291

Date Current Owners were Certified: 04-28-08

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	_____
	<input type="checkbox"/> Limited Liability Co.	_____
	<input type="checkbox"/> Trust	_____
	<input type="checkbox"/> Other	_____

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2008 to 12/31/2008 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) <u>David J. Mitchell</u>	
	(Title) <u>CFO</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) <u>()</u> _____	Fax # <u>()</u> _____

In the event there are further questions about this report, please contact:
Name: Selena Edgington Telephone Number: 815-935-1992 EXT 232
Email Address: selena.edgington@bma-mgmt.com

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: 01/01/2008 Ending: 12/31/2008

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	76	Single Unit Apartment	76	27,816	1
2		Double Unit Apartment			2
3		Other			3
4	76	TOTALS	76	27,816	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	14,173	10,263		24,436	5
6	Double Unit					6
7	Other					7
8	TOTALS	14,173	10,263		24,436	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 87.85%

D. Indicate the number of paid bed-hold days the SLF had during this year
1,004 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 23 (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)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 2008 Fiscal Year: 2008

* 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:

01/01/2008

Ending: 12/31/2008

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		107,905	1,864	109,769		109,769	1
2	Housekeeping, Laundry and Maintenance		11,790	14,979	26,769		26,769	2
3	Heat and Other Utilities			115,467	115,467	(14,769)	100,698	3
4	Other (specify):			7,311	7,311		7,311	4
5	TOTAL General Services		119,695	139,621	259,316	(14,769)	244,547	5
B. Health Care and Programs								
6	Health Care/ Personal Care		2,063		2,063		2,063	6
7	Activities and Social Services		5,797		5,797		5,797	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		7,860		7,860		7,860	9
C. General Administration								
10	Administrative and Clerical		8,837	1,081,610	1,090,447	(13,857)	1,076,590	10
11	Marketing Materials, Promotions and Advertising		2,659	23,474	26,133		26,133	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			33,498	33,498		33,498	13
14	Other (specify):			12,884	12,884		12,884	14
15	TOTAL General Administration		11,496	1,151,466	1,162,962	(13,857)	1,149,105	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		139,051	1,291,087	1,430,138	(28,626)	1,401,512	16
Capital Expenses								
D. Ownership								
17	Depreciation			419,480	419,480		419,480	17
18	Interest			290,249	290,249		290,249	18
19	Real Estate Taxes			68,000	68,000		68,000	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			139,559	139,559		139,559	22
23	TOTAL Ownership			917,288	917,288		917,288	23
24	GRAND TOTAL (Sum of lines 16 and 23)		139,051	2,208,375	2,347,426	(28,626)	2,318,800	24

Facility Name: John M. Evans Supportive Living

Report Period Beginning 01/01/2008 Ending: 12/31/2008

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 26.10	1
2	Licensed Practical Nurses	1	17.60	2
3	Certified Nurse Assistants	11	10.19	3
4	Activity Director & Assistants	1	12.67	4
5	Social Service Workers			5
6	Head Cook	1	17.02	6
7	Cook Helpers/Assistants	7	9.15	7
8	Dishwashers			8
9	Maintenance Workers	1	18.47	9
10	Housekeepers	2	8.58	10
11	Laundry			11
12	Managers	1	31.88	12
13	Other Administrative	2	15.23	13
14	Clerical			14
15	Marketing	1	23.07	15
16	Other			16
17	Total (lines 1 thru 16)	28	\$	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.	\$ 112,405	1
2			2
Total		\$ 112,405	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 <u>1</u>	City <u>2</u>

OTHER RELATED BUSINESS ENTITIES		
Name <u>3</u>	City <u>4</u>	Type of Business <u>5</u>

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: John M. Evans Supportive Living

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

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)	\$ 297,972	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements				238,207	23,535	15	15,880	(7,655)	26,513	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	\$ 298,586		\$ 286,019	\$ (12,567)	\$ 324,485	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	\$ 130,969	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 604,471	\$ 120,894	\$ 120,894	\$		\$ 130,969	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: 01/01/2008

Ending: 2/31/2008

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	IL Housing Development Auth		X	First Mortgage	10/25/06	\$ 5,295,000	\$ 5,262,303	4/1/38	5.8900	\$ 290,249
2					/ /			/ /		2
3					/ /			/ /		3
	Working Capital									
4					/ /			/ /		4
5					/ /			/ /		5
6					/ /			/ /		6
7	TOTAL Facility Related					\$ 5,295,000	\$ 5,262,303			\$ 290,249
	B. Non-Facility Related									
8					/ /			/ /		8
9					/ /			/ /		9
10	TOTALS (lines 7, 8 and 9)					\$ 5,295,000	\$ 5,262,303			\$ 290,249

* 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: 01/01/2008

Ending:

12/31/2008

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2008

(last day of reporting year)

	1	2	
	Operating	After	
		Consolidation*	
A. Current Assets			
1	Cash on Hand and in Banks	\$ 463,766	\$ 1
2	Cash-Patient Deposits		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	285,413	3
4	Supply Inventory (priced at)		4
5	Short-Term Investments		5
6	Prepaid Insurance	3,291	6
7	Other Prepaid Expenses	1,443	7
8	Accounts Receivable (owners or related parties)		8
9	Other(specify): Prpd MIP & Sec Dep for Util	10,115	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 764,028	\$ 10
B. Long-Term Assets			
11	Long-Term Notes Receivable		11
12	Long-Term Investments		12
13	Land	184,011	13
14	Buildings, at Historical Cost	7,563,897	14
15	Leasehold Improvements, at Historical Cost	238,207	15
16	Equipment, at Historical Cost	604,471	16
17	Accumulated Depreciation (book methods)	(455,454)	17
18	Deferred Charges		18
19	Organization & Pre-Operating Costs	140,374	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(7,813)	20
21	Restricted Funds	1,213,666	21
22	Other Long-Term Assets (specify):		22
23	Other(specify):		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,481,359	\$ 24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,245,387	\$ 25

	1	2	
	Operating	After	
		Consolidation*	
C. Current Liabilities			
26	Accounts Payable	\$ 35,689	\$ 26
27	Officer's Accounts Payable	106,000	27
28	Accounts Payable-Patient Deposits		28
29	Short-Term Notes Payable		29
30	Accrued Salaries Payable		30
31	Accrued Taxes Payable	119,284	31
32	Accrued Interest Payable		32
33	Deferred Compensation		33
34	Federal and State Income Taxes		34
Other Current Liabilities(specify):			
35	See Page 7 Attachment	241,875	35
36			36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 502,848	\$ 37
D. Long-Term Liabilities			
38	Long-Term Notes Payable		38
39	Mortgage Payable	5,262,303	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)	\$ 5,262,303	\$ 44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,765,151	\$ 45
46	TOTAL EQUITY	\$ 4,480,236	\$ 46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,245,387	\$ 47

*(See instructions.)

Facility Name: John M. Evans Supportive Living

Report Period Beginning: 01/01/2008

Ending:

12/31/2008

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	\$ 2,157,405	1
2	Discounts and Allowances	(3,939)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,153,466	3
B. Other Operating Revenue			
4	Special Services	81,656	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	14,160	8
9	Non-Resident Meals	5,907	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 101,723	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	18,808	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 18,808	14
D. Other Revenue (specify):			
15	See Page 8 Attachment	13,920	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 13,920	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,287,917	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	259,316	19
20	Health Care/ Personal Care	7,860	20
21	General Administration	1,162,962	21
B. Capital Expense			
22	Ownership	917,288	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)	\$ 2,347,426	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (59,509)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (59,509)	31

Cost Center Expenses

A. General Services - Other

Exterminating	720
Rubbish Removal	2,150
Vehicle Expense	3,037
Transportation Service	101
Water Softener	1,303
Misc Operating Expenses	
Total	7,311

C. General Administration - Other

Consulting	
Legal	621
Accounting	
Audit	11,600
Bad Debt	663
Total	12,884

D. Ownership

Mortgage Service Fee	
Mortgage Insurance Premium	26,312
Partnership Management Fee	
Asset Management Fee	20,000
Incentive Manangement Fee	84,535
Tax Credit Fee & Incentive Fee	1,500
Amortization Expense	7,212
Business Interruption	
Property Damage Loss	
Total	139,559

Reclassifications and Adjustments

Heat & Other Utilities (14,769) Cable

Administrative and Clerical (13,857) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Liabilities	9,100
Unearned Revenue	1,931
Reservation Deposits	700
AP Affiliate: Sister Site	16,122
AP Affiliate: BMA Management	4,205
Accrued Asset Mgmt Fee	23,333
Accrued Incentive Mgmt Fee	84,535
Accrued Developer Fee	101,949

Total Other Current Liabilities **241,875**

REVENUES

Vending Revenue	312
Donations	527
Refunds	5,561
Deposit Fee	350
Insurance Adjustment	2,067
Record Construction Escrow	5,103
Total Other Revenue	13,920