

		FOR BHF USE			

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**Supportive Living Facility**

**2009  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2009)**

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 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 checked="" 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 01/01/2009 to 12/31/2009 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 # ( ) \_\_\_\_\_

In the event there are further questions about this report, please contact:

Name: Grenshinka Osborne Telephone Number: \_\_\_\_\_  
Email Address: grenshinka.osborne@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: 01/01/2009 Ending: 12/31/2009

**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	27,740	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 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		Total
5	Single Unit	17,421	9,799		27,220	5
6	Double Unit					6
7	Other					7
8	TOTALS	17,421	9,799		27,220	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)     98.13%    

D. Indicate the number of paid bed-hold days the SLF had during this year

    350     Also, indicate the number of unpaid bed-hold days the SLF had during this year.     0     (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:     12/31/2009     Fiscal Year:     12/31/2009    

\* 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:

01/01/2009

Ending: 12/31/2009

## 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		113,926	1,950	115,876		115,876	1
2	Housekeeping, Laundry and Maintenance		11,217	27,787	39,004		39,004	2
3	Heat and Other Utilities			121,911	121,911	(16,482)	105,429	3
4	Other (specify): See Page 3 Attachment			8,721	8,721		8,721	4
5	<b>TOTAL General Services</b>		125,143	160,369	285,512	(16,482)	269,030	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care		2,579		2,579		2,579	6
7	Activities and Social Services		5,827		5,827		5,827	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>		8,406		8,406		8,406	9
<b>C. General Administration</b>								
10	Administrative and Clerical		9,336	1,175,153	1,184,489	(16,046)	1,168,443	10
11	Marketing Materials, Promotions and Advertising		1,726	43,579	45,305		45,305	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			30,494	30,494		30,494	13
14	Other (specify): See Page 3 Attachment			22,473	22,473		22,473	14
15	<b>TOTAL General Administration</b>		11,062	1,271,699	1,282,761	(16,046)	1,266,715	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>		144,611	1,432,068	1,576,679	(32,528)	1,544,151	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			417,122	417,122		417,122	17
18	Interest			307,159	307,159		307,159	18
19	Real Estate Taxes			58,701	58,701		58,701	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Page 3 Attachment			513,438	513,438		513,438	22
23	<b>TOTAL Ownership</b>			1,296,420	1,296,420		1,296,420	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>		144,611	2,728,488	2,873,099	(32,528)	2,840,571	24

Facility Name: John M. Evans Supportive Living

Report Period Beginning 01/01/2009

Ending:

12/31/2009

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 26.54	1
2	Licensed Practical Nurses	1	18.55	2
3	Certified Nurse Assistants	12	10.38	3
4	Activity Director & Assistants	1	13.04	4
5	Social Service Workers			5
6	Head Cook	2	13.94	6
7	Cook Helpers/Assistants	4	9.14	7
8	Dishwashers			8
9	Maintenance Workers	1	18.94	9
10	Housekeepers	2	8.86	10
11	Laundry			11
12	Managers	1	32.86	12
13	Other Administrative			13
14	Clerical	2	15.93	14
15	Marketing	1	25.47	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>28</b>	<b>\$</b>	<b>17</b>

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
				<b>Total</b>	<b>6</b>
				\$	

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	BMA Management, LTD	\$ 127,633	1
2			2
		<b>Total</b>	<b>3</b>
		\$	127,633

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

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

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:

01/01/2009

Ending:

12/31/2009

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)	\$ 573,023	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		Land Improvements			238,207	45,077	15	15,880	(29,197)	47,690	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	\$ 320,128		\$ 286,019	\$ (34,109)	\$ 620,713	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	\$ 124,894	4,000	4	\$ 251,863	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 604,471	\$ 120,894	\$ 124,894	4,000		\$ 251,863	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: **01/01/2009**

Ending:

**12/31/2009****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 453,675	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	425,696		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,103		6
7	Other Prepaid Expenses	4,943		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <b>Prepaid MIP</b>	12,977		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 914,394	\$	10
	<b>B. Long-Term Assets</b>			
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)	(872,576)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	140,374		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(15,025)		20
21	Restricted Funds	1,297,135		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 9,140,494	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 10,054,888	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 44,274	\$	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	65,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>See Page 7 Attachment</b>	595,180		35
36				36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 704,454	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,176,230		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</b> (sum of lines 38 thru 43)	\$ 5,176,230	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 5,880,684	\$	45
46	<b>TOTAL EQUITY</b>	\$ 4,174,206	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 10,054,890	\$	47

Facility Name: John M. Evans Supportive Living

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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

	1	Amount	
	<b>Revenue</b>		
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,450,612	1
2	Discounts and Allowances	(6,177)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 2,444,435</b>	<b>3</b>
	<b>B. Other Operating Revenue</b>		
4	Special Services	99,210	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	11,794	8
9	Non-Resident Meals	4,795	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 115,799</b>	<b>11</b>
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	10,197	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 10,197</b>	<b>14</b>
	<b>D. Other Revenue (specify):</b>		
15			15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,570,431</b>	<b>18</b>

	2	Amount	
	<b>Expenses</b>		
	<b>A. Operating Expenses</b>		
19	General Services	285,512	19
20	Health Care/ Personal Care	8,406	20
21	General Administration	1,282,761	21
	<b>B. Capital Expense</b>		
22	Ownership	1,296,420	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>	<b>\$ 2,873,099</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (302,668)</b>	<b>29</b>
30	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ (302,668)</b>	<b>31</b>



Cost Center Expenses

A. General Services - Other

Exterminating	1,210
Rubbish Removal	2,690
Vehicle Expense	2,319
Transportation Service	
Water Softener	2,502
Misc Operating Expenses	
Total	<b>8,721</b>

C. General Administration - Other

Consulting	
Legal	2,503
Accounting	
Audit	12,550
Bad Debt	7,420
Total	<b>22,473</b>

D. Ownership

Mortgage Service Fee	22,923
Mortgage Insurance Premium	21,929
Developer Fee Accrued Interest	4,947
Asset Management Fee	65,366
Incentive Manangement Fee	408,403
Tax Credit Fee & Incentive Fee	1,500
Amortization Expense	7,212
Organizational Expense	(21,342)
Property Damage Loss	2,500
Total	<b>513,438</b>

Reclassifications and Adjustments

Heat & Other Utilities (16,482) Cable

Administrative and Clerical (16,046) Telephone Revenue

**BALANCE SHEET**

## C. Current Liabilities

Accrued Liabilities	40,902
Unearned Revenue	285
Reservation Deposits	700
Accrued Asset Mgmt Fee	44,024
Accrued Incentive Mgmt Fee	408,403
Accrued Developer Fee	95,919
Accrued Developer Fee Interest	4947
<b>Total Other Current Liabilities</b>	<b>595,180</b>