

		FOR BHF USE			

LL2

Supportive Living Facility

2011

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2011)

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: 1000001

Facility Name: Evergreen Place

Address: R.T. 3 P.O. Box 446 Beardstown

Number City Zip Code

County: Cass

Telephone Number: () Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 1999

Type of Ownership:

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

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

Name: Craig Ater 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 01/01/2011 to 12/31/2011 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) Craig Ater

(Title) Exec VP & 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 Place**

Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	26	Single Unit Apartment	26	9,490	1		
2		Double Unit Apartment			2		
3		Other			3		
4	26	TOTALS	26	9,490	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	4,548	4,336		8,884	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,548	4,336		8,884	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.61%

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

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 ☒

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)**

none

H. ACCOUNTING BASIS

ACCUAL		MODIFIED	
	☒	CASH*	☐
		CASH*	☐

I. Is your fiscal year identical to your tax year? ☒ 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 Place

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

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	53,923	64,428		118,351		118,351	1
2	Housekeeping, Laundry and Maintenance	54,916	31,829		86,745		86,745	2
3	Heat and Other Utilities			76,339	76,339		76,339	3
4	Other (specify):							4
5	TOTAL General Services	108,839	96,257	76,339	281,436		281,436	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	107,589	138		107,727		107,727	6
7	Activities and Social Services		3,260		3,260		3,260	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	107,589	3,398		110,987		110,987	9
	C. General Administration							
10	Administrative and Clerical	36,226	7,266		43,492		43,492	10
11	Marketing Materials, Promotions and Advertising			4,112	4,112		4,112	11
12	Employee Benefits and Payroll Taxes			82,966	82,966		82,966	12
13	Insurance-Property, Liability and Malpractice			10,386	10,386		10,386	13
14	Other (specify):							14
15	TOTAL General Administration	36,226	7,266	97,465	140,957		140,957	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	252,654	106,921	173,804	533,379		533,379	16
	Capital Expenses							
	D. Ownership							
17	Depreciation							17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			113,880	113,880		113,880	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			113,880	113,880		113,880	23
24	GRAND TOTAL (Sum of lines 16 and 23)	252,654	106,921	287,684	647,259		647,259	24

Facility Name: Evergreen Place

Report Period Beginning 01/01/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 25.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	12.00	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	12.00	5
6	Head Cook	1	12.00	6
7	Cook Helpers/Assistants	5	10.00	7
8	Dishwashers			8
9	Maintenance Workers	1	15.00	9
10	Housekeepers	1	10.00	10
11	Laundry			11
12	Managers	1	40.00	12
13	Other Administrative	2	20.00	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20	\$	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 Streator LP	Streator
Evergreen Litchfield LP	Litchfield
Evergreen Beardstown	Beardstown

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).

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	Heritage Operations Group LLC	\$	1
2			2
Total		\$	3

Facility Name: Evergreen Place

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

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	26				\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											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)				\$	\$		\$	\$	\$	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	\$	\$	\$	\$		\$ -	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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 Place

Report Period Beginning: 01/01/2011 Ending: 2/31/2011

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Heritage Manor Real Estate, LLC

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		26	/ /	\$ 113,880			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		26		\$ 113,880			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			x	Mortgage	/ /	\$	\$	/ /2043		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$	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 Place

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 722	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	751,633		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	32,520		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,117,404)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (332,529)	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			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)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ (332,529)	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 194,383	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	218,841		30
31	Accrued Taxes Payable	2,812		31
32	Accrued Interest Payable			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)	\$ 416,036	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			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)	\$ (748,565)	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ (332,529)	\$	45
46	TOTAL EQUITY	\$	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ (332,529)	\$	47

*(See instructions.)

Facility Name: Evergreen Place

Report Period Beginning: 01/01/2011

Ending:

12/31/2011

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 664,228	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 664,228	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		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	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)	\$ 664,228	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	281,436	19
20	Health Care/ Personal Care	110,987	20
21	General Administration	140,957	21
	B. Capital Expense		
22	Ownership	113,880	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)	\$ 647,259	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 16,969	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 16,969	31

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	0					1,009	1,009	PETTY CASH	0
CASH IN BANK						1,100	1,100	ACCTS RECEIV-M/C	0
CASH IN BANK-PAYROLL						1,101	1,101	ALLOW. FOR UNCOLLECTIBLES	
ACCOUNTS RECEIVABLE	0					1,110	1,110	ACCTS RECEIV-IP	
MEDICARE RECEIVABLES						1,125	1,125	ACCTS RECEIV-IC	
IPA INCOME RECEIVABLE						1,135	1,135	UNAPPLIED CASH RECEIPTS	
MEDICARE COST REPORT						1,140	1,140	A/R SUSPENSE-REFUNDS	
ACCOUNTS RECEIVABLE-IC						1,145	1,145	PREPAID	0
UNAPPLIED CASH RECEIPTS						1,200	1,200	OTHER PREPAID EXPENSES	
A/R SUSPENSE-REFUNDS						1,220	1,220	DIETARY INVENTORY	
ACCRUED INTEREST REC						1,300	1,300	SUPPLIES INVENTORY	
PREPAID INSURANCE	0					1,310	1,310	LINEN INVENTORY	
OTHER PREPAID EXPENSES						1,320	1,320	LAND	0
FOOD INVENTORY						1,409	1,409	FURNITURE	0
SUPPLIES INVENTORY						1,450	1,450	CODE AL	0
LAND	0					1,460		ACCUM DEPR-FURN & EQUIP	0
FURNITURE & EQUIPMENT	0					1,475	1,475	RESIDENT FUNDS	0
ACCUM DEPR-FURN & EQUIP	0					1,490	1,490	LOAN FEES	0
BUILDING & IMPROVEMENT	0					1,530	1,530	INTERCO	0
ACCUM DEPR-BUILDING	0					1,550	1,550	ACCOUN	0
RESIDENT FUNDS	0					1,551	1,551	BONUSES PAYABLE	
LOAN FEES	0					1,850	1,850	ACCRUEI	0
REAL ESTATE TAX ESCROW						2,010	2,010	PR CLEARING-BENEFITS	
REIMBURSABLE PURCHASES						2,100	2,095	PR CLEARING-LABOR	
INTRACOMPANY	0					2,100	2,100	ACCRUEI	0
ACCOUNTS PAYABLE	0					2,100	2,100	U.C. TAXES PAYABLE	
BONUSES PAYABLE						2,100	2,100	FICA TAX	0
ACCRUED PAYROLL	0					2,110	2,110	FEDERAL W/H TAX PAYABLE	
ACCRUED VACATION PAY	0					2,120	2,120	STATE W/H TAX PAYABLE	
UC TAXES PAYABLE						2,125	2,125	WORKERS COMP ACCRUAL	
FICA TAX PAYABLE	0	0				2,130	2,130	EMPLOYEEE INSURANCE REFUND	
FIT PAYABLE						2,140	2,140	PAYROLL SAVINGS	
STATE W/H PAYABLE		0				2,152	2,152	UNITED FUND	
EARNED INCOME CREDIT						2,225	2,225		
UC FED CREDIT REDUCTION						2,230	2,230		
PAYROLL SAVINGS						2,235	2,240		

Living Facility (SLF)
elve months ending December 31, 2011

12/31/11	

4,336	4208
4,548	18366
0	3331
8,884	25905
9,490	28835
93.61%	89.84%

34789

Allocated		
G&A		
benefits	0	0
health ins	254089	64,886
liab ins	40672	10,386
work comp	42143	10,762
	336,904	86,035

Maint		
wages	59384	15,165
utilities	298938	76,339
r/e taxes	0	0
	358,322	91,504

Dietary		
Wages	211158	53,923
Food	239834	61,246
Supplies	11843	3,024
	462835	118,193

Laundry/Hsk		
Wages	155663	39,751
Supplies	24517	6,261
	180180	46,012

Total Allo	1,338,241	341,744
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Direct	
G&A	
Salary	36,226
supplies	7,266
Promo	4,112
Taxes	7,318
	54,922

Maint	
Repairs	25,568
	25,568

Dietary	
	0
	158
	158

	0
	0
	0

Housekeeping	
Salary	0
Supplies	0
	0

Nursing	
Salaries	107,589
Supplies	138
	107,727

Activities	
Supplies	3,260