

		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: 1000091

Facility Name: Evergreen Village Supportive Living, LLC

Address: 1701 Evergreen Village Blvd. Normal 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	☐ 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: 0 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 Village Supportive Living, LLC

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	<u>99</u>	Single Unit Apartment	<u>99</u>	<u>36,135</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</u>	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	<u>26,552</u>	<u>9,223</u>		<u>35,775</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>26,552</u>	<u>9,223</u>		<u>35,775</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.00%

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

ACCRUAL ☒ 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.

STATE OF ILLINOIS

Page 3

Facility Name: Evergreen Village Supportive Living, LLC

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	247,541	242,202		489,743		489,743	1
2	Housekeeping, Laundry and Maintenance	111,409	57,178		168,587		168,587	2
3	Heat and Other Utilities			197,219	197,219		197,219	3
4	Other (specify):							4
5	TOTAL General Services	358,950	299,380	197,219	855,549		855,549	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	546,439	2,468		548,907		548,907	6
7	Activities and Social Services	39,735	3,530		43,265		43,265	7
8	Other (specify):			16,796	16,796		16,796	8
9	TOTAL Health Care and Programs	586,174	5,998	16,796	608,968		608,968	9
	C. General Administration							
10	Administrative and Clerical	179,027	7,659	194,674	381,360	(6,582)	374,778	10
11	Marketing Materials, Promotions and Advertising			46,386	46,386		46,386	11
12	Employee Benefits and Payroll Taxes			221,226	221,226		221,226	12
13	Insurance-Property, Liability and Malpractice			47,564	47,564		47,564	13
14	Other (specify):							14
15	TOTAL General Administration	179,027	7,659	509,850	696,536	(6,582)	689,954	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,124,151	313,037	723,865	2,161,053	(6,582)	2,154,471	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			360,248	360,248		360,248	17
18	Interest			531,768	531,768	(286)	531,482	18
19	Real Estate Taxes			69,455	69,455		69,455	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			10,791	10,791		10,791	21
22	Other (specify):							22
23	TOTAL Ownership			972,262	972,262	(286)	971,976	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,124,151	313,037	1,696,127	3,133,315	(6,868)	3,126,447	24

Facility Name: Evergreen Village Supportive Living, LLC

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	\$ 167,461	1
2			2
Total		\$ 167,461	3

Facility Name: Evergreen Village Supportive Living, LLC

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	99				\$ 8,204,889	\$ 270,744		\$ 270,744		\$ 1,054,573	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Exterior Sign			2008	12,609						6
7	Patio & Sidewalk & fence			2008	12,506						7
8	Generator			2009	118,123						8
9	Fire Alarm			2009	2,500						9
10	Power Supply			2010	7,360						10
11	Video Surveillance			2011	10,345						11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,368,332	\$ 270,744		\$ 270,744		\$ 1,054,573	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	\$ 600,660	\$ 89,504	\$ 89,504			\$ 353,605	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 600,660	\$ 89,504	\$ 89,504			\$ 353,605	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 Village Supportive Living, LLC

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

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	Busey Bank		x	Mortgage	/ /	\$	8,450,338	/ /2015		\$ 515,373	1
2				Loan Fee Amort	/ /			/ /		16,395	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	8,450,338			\$ 531,768	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-286	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	8,450,338			\$ 531,482	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 Village Supportive Living, LLC

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	\$ 300	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	629,269		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,862		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)	\$ 644,431	\$	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	8,368,332		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	600,660		16
17	Accumulated Depreciation (book methods)	(1,408,178)		17
18	Deferred Charges	2,902		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)	\$ 7,906,948	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,551,379	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 133,242	\$	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	111,455		31
32	Accrued Interest Payable	22,346		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)	\$ 267,043	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,450,338		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)	\$ 8,450,338	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,717,381	\$	45
46	TOTAL EQUITY	\$ (166,002)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,551,379	\$	47

*(See instructions.)

Facility Name: Evergreen Village Supportive Living, LLC

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	\$ 3,328,362	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,328,362	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	20,855	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 20,855	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	286	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 286	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)	\$ 3,349,503	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	855,549	19
20	Health Care/ Personal Care	608,968	20
21	General Administration	696,536	21
	B. Capital Expense		
22	Ownership	972,262	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)	\$ 3,133,315	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 216,188	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 216,188	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	300						1,009	1,009 PETTY CASH 300
CASH IN BANK							1,100	1,100 ACCTS R/ 629,269
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FOR UNCOLLECTIBLES
ACCOUNTS RECEIVABLE	629,269						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 14,862
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY
PREPAID INSURANCE	14,862						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 600,660
LAND	343,232						1,460	-353,605
FURNITURE & EQUIPMENT	600,660						1,475	1,475 CODE AL 8,368,332
ACCUM DEPR-FURN & EQUIP	-353,605						1,490	1,490 ACCUM I -1,054,573
BUILDING & IMPROVEMENT	8,368,332						1,530	1,530 RESIDENT 0
ACCUM DEPR-BUILDING	-1,054,573						1,550	1,550 LOAN FEES 2,902
RESIDENT FUNDS	0						1,551	1,551 LOAN FEES ADDED
LOAN FEES	2,902						1,850	1,850 INTERCO 0
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNT -133,242
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE
INTRACOMPANY	0						2,100	2,100 ACCRUEI 0
ACCOUNTS PAYABLE	-133,242						2,100	2,100 PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR
ACCRUED PAYROLL	0						2,110	2,110 ACCRUEI 0
ACCRUED VACATION PAY	0						2,120	2,120 U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125 FICA TAX 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 EMPLOYEE INSURANCE REFUND
UC FED CREDIT REDUCTION							2,230	2,230 PAYROLL SAVINGS
PAYROLL SAVINGS							2,235	2,240 UNITED FUND

