

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000107

Facility Name: Evergreen Place-Litchfield

Address: 1015 East Tyler Avenue Litchfield 62056

Number City Zip Code

County: Montgomery

Telephone Number: (217) 452-7300 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2008

Type of Ownership:

VOLUNTARY, NON-PROFIT

xx PROPRIETARY

GOVERNMENTAL

Charitable Corp.

Trust

IRS Exemption Code

Individual

xx Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

State

County

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 01/01/12 to 12/31/12 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-Litchfield**

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

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	69	Single Unit Apartment	69	25,254	1		
2		Double Unit Apartment			2		
3		Other			3		
4	69	TOTALS	69	25,254	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	14,185	9,495		23,680	5
6	Double Unit					6
7	Other					7
8	TOTALS	14,185	9,495		23,680	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.77%

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)**

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? 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.

STATE OF ILLINOIS

Page 3

Facility Name: Evergreen Place-Litchfield

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	162,347	145,579		307,926		307,926	1
2	Housekeeping, Laundry and Maintenance	68,438	30,270		98,708		98,708	2
3	Heat and Other Utilities			124,941	124,941		124,941	3
4	Other (specify):							4
5	TOTAL General Services	230,785	175,849	124,941	531,575		531,575	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	257,172	2,519		259,691		259,691	6
7	Activities and Social Services	27,545	3,462		31,007		31,007	7
8	Other (specify):			5,119	5,119		5,119	8
9	TOTAL Health Care and Programs	284,717	5,981	5,119	295,817		295,817	9
	C. General Administration							
10	Administrative and Clerical	145,905	6,938	160,653	313,496	(200)	313,296	10
11	Marketing Materials, Promotions and Advertising			47,064	47,064		47,064	11
12	Employee Benefits and Payroll Taxes			150,641	150,641		150,641	12
13	Insurance-Property, Liability and Malpractice			37,313	37,313		37,313	13
14	Other (specify):							14
15	TOTAL General Administration	145,905	6,938	395,671	548,514	(200)	548,314	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	661,407	188,768	525,731	1,375,906	(200)	1,375,706	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			318,045	318,045		318,045	17
18	Interest			451,001	451,001	(9,370)	441,631	18
19	Real Estate Taxes			2,126	2,126		2,126	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			21,239	21,239		21,239	21
22	Other (specify):							22
23	TOTAL Ownership			792,411	792,411	(9,370)	783,041	23
24	GRAND TOTAL (Sum of lines 16 and 23)	661,407	188,768	1,318,142	2,168,317	(9,570)	2,158,747	24

Facility Name: Evergreen Place-Litchfield

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

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
Evergreen Village	Normal

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? \$

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	\$ 119,432	1
2			2
Total		\$ 119,432	3

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5

Facility Name: Evergreen Place-Litchfield

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	69				\$ 9,151,234	\$ 248,082		\$ 248,082	\$	1,032,029	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2009	13,600						6
7	Electric Door Opener			2011	3,575						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)				\$ 9,168,409	\$ 248,082		\$ 248,082	\$	1,032,029	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	\$ 697,487	\$ 69,963	\$ 69,963	\$		\$ 289,787	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 697,487	\$ 69,963	\$ 69,963	\$		\$ 289,787	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

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☐ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ _____
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	IHDA			Mortgage	/ /	\$	7,783,202	/ /		\$ 451,001	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,783,202			\$ 451,001	7
	B. Non-Facility Related										
8	Interest				/ /			/ /		-9,370	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,783,202			\$ 441,631	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-Litchfield

Report Period Beginning: 01/01/12

Ending:

12/31/12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 912,660	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	421,917		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	85,360		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)	\$ 1,419,937	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	788,611		13
14	Buildings, at Historical Cost	8,439,248		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	697,487		16
17	Accumulated Depreciation (book methods)	(1,321,816)		17
18	Deferred Charges	207,266		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)	\$ 8,810,796	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,230,733	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 75,071	\$	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	2,175		31
32	Accrued Interest Payable	34,279		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35		1,619		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 113,144	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,817,744		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)	\$ 8,817,744	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,930,888	\$	45
46	TOTAL EQUITY	\$ 1,299,845	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,230,733	\$	47

*(See instructions.)

Facility Name: Evergreen Place-Litchfield

Report Period Beginning: 01/01/12

Ending:

12/31/12

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	\$ 2,141,247	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,141,247	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	6,453	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 6,453	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	9,370	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9,370	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)	\$ 2,157,070	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	531,575	19
20	Health Care/ Personal Care	295,817	20
21	General Administration	548,514	21
	B. Capital Expense		
22	Ownership	792,411	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):	12	25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,168,329	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (11,259)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (11,259)	31

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg 1 Line #	Adjustment Amount			
PETTY CASH	912,660						1,009	1,009	PETTY C/ 912,660
CASH IN BANK							1,100	1,100	ACCTS RI 421,917
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FOR UNCOLLECTIBLES
ACCOUNTS RECEIVABLE	421,917						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 85,360
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300	DIETARY INVENTORY
PREPAID INSURANCE	85,360						1,310	1,310	SUPPLIES INVENTORY
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY
FOOD INVENTORY							1,409	1,409	LAND 788,611
SUPPLIES INVENTORY							1,450	1,450	FURNITU 697,487
LAND	788,611						1,460		-289,787
FURNITURE & EQUIPMENT	697,487						1,475	1,475	CODE AL 8,439,248
ACCUM DEPR-FURN & EQUIP	-289,787						1,490	1,490	ACCUM I -1,032,029
BUILDING & IMPROVEMENT	8,439,248						1,530	1,530	RESIDENT 0
ACCUM DEPR-BUILDING	-1,032,029						1,550	1,550	LOAN FEI 207,266
RESIDENT FUNDS	0						1,551	1,551	LOAN FEES ADDED
LOAN FEES	207,266						1,850	1,850	INTERCO 0
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUN' -75,071
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE
INTRACOMPANY	0						2,100	2,100	ACCRUEI 0
ACCOUNTS PAYABLE	-75,071						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	EMPLOYEEE INSURANCE REFUND

UC FED CREDIT REDUCTION
PAYROLL SAVINGS

2,230
2,235

2,230 PAYROLL SAVINGS
2,240 UNITED FUND

