

		FOR BHF USE			

LL2

Supportive Living Facility

2013

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2013)

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-Beardstown

Address: 8570 St Lukes Dr Beardstown 62618

Number City Zip Code

County: Cass

Telephone Number: (217) 323-1860 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: Dave Underwood Telephone Number: ()

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 01/01/13 to 12/31/13 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 M. Underwood

(Title) Sr. 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-Beardstown**

Report Period Beginning: 01/01/13 Ending: 12/31/13

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	2,371	5,868		8,239	5
6	Double Unit					6
7	Other					7
8	TOTALS	2,371	5,868		8,239	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 86.82%

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? 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-Beardstown

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	51,616	57,156		108,772		108,772	1
2	Housekeeping, Laundry and Maintenance	55,100	46,115		101,214		101,214	2
3	Heat and Other Utilities			53,616	53,616		53,616	3
4	Other (specify):							4
5	TOTAL General Services	106,715	103,271	53,616	263,602		263,602	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	166,841	68		166,909		166,909	6
7	Activities and Social Services		2,950		2,950		2,950	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	166,841	3,018		169,859		169,859	9
	C. General Administration							
10	Administrative and Clerical	46,582	12,157		58,739		58,739	10
11	Marketing Materials, Promotions and Advertising			3,827	3,827		3,827	11
12	Employee Benefits and Payroll Taxes			54,563	54,563		54,563	12
13	Insurance-Property, Liability and Malpractice			11,508	11,508		11,508	13
14	Other (specify):							14
15	TOTAL General Administration	46,582	12,157	69,898	128,637		128,637	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	320,138	118,446	123,514	562,098		562,098	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)	320,138	118,446	237,394	675,978		675,978	24

Facility Name: Evergreen Place-Beardstown

Report Period Beginning 01/01/13 Ending: 12/31/13

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
Heritage Enterprises, Inc			

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		\$	1
2			2
Total		\$	3

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					\$	\$		\$	\$	\$	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-Beardstown

Report Period Beginning: 01/01/13

Ending: 12/31/13

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*		8. Is movable equipment rental included in building rental? ☒ YES ☐ NO
3	Original Building		26	/ /	\$ 113,880			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		26		\$ 113,880			7	

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					/ /	\$	\$	/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8	Interest				/ /			/ /			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-Beardstown

Report Period Beginning: 01/01/13

Ending:

12/31/13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 957	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	637,104		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	36,550		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(960,856)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (286,245)	\$	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)	\$ (286,245)	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 177,678	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	251,847		30
31	Accrued Taxes Payable	3,153		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35		71,031		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 503,709	\$	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)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 503,709	\$	45
46	TOTAL EQUITY	\$ (789,954)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ (286,245)	\$	47

*(See instructions.)

Facility Name: Evergreen Place-Beardstown

Report Period Beginning: 01/01/13

Ending:

12/31/13

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	\$ 678,828	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 678,828	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)	\$ 678,828	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	263,602	19
20	Health Care/ Personal Care	169,859	20
21	General Administration	128,637	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)	\$ 675,978	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 2,850	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 2,850	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	957						1,009	1,009	PETTY CASH 957
CASH IN BANK							1,100	1,100	ACCTS RECEI 637,104
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FOR 0
ACCOUNTS RECEIVABLE	637,104						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 INSU 36,550
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300	DIETARY INVENTORY
PREPAID INSURANCE	36,550						1,310	1,310	SUPPLIES INVENTORY
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY
FOOD INVENTORY							1,409	1,409	LAND 0
SUPPLIES INVENTORY							1,450	1,450	FURNITURE & 0
LAND	0						1,460		0
FURNITURE & EQUIPMENT	0						1,475	1,475	CODE ALERT 0
ACCUM DEPR-FURN & EQUIP	0						1,490	1,490	ACCUM DEPR 0
BUILDING & IMPROVEMENT	0						1,530	1,530	RESIDENT FU 15,458
ACCUM DEPR-BUILDING	0						1,550	1,550	LOAN FEES 0
RESIDENT FUNDS	15,458						1,551	1,551	LOAN FEES ADDED
LOAN FEES	0						1,850	1,850	INTERCOMPA -960,856
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUNTS PA -177,678
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE
INTRACOMPANY	-960,856						2,100	2,100	ACCRUED PA -111,150
ACCOUNTS PAYABLE	-177,678						2,100	2,100	PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR
ACCRUED PAYROLL	-111,150						2,110	2,110	ACCRUED PTO -140,697
ACCRUED VACATION PAY	-140,697						2,120	2,120	U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125	FICA TAXES F -3,153
FICA TAX PAYABLE	-3,153	-3,153					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

ility (SLF)
is Ending December 31, 2013

12/31/13		

5,868	8686	
2,371	15184	
0	2199	
8,239	26069	34308
9,490	28835	
86.82%	90.41%	
678,828		
0		
678,828		
66,071	62566	128,637
69,505	38894	108,399
108,020	752	108,772
46,200	0	46,200
0	232	232
0	166909	166,909
0	2950	2,950
289,795	272303	562,098
116,730		
0		0
0	0	
113,880		

<u>Allocated</u>		
<u>G&A</u>		
Benefits	0	0
Health ins	212476	51,026
Liab ins	47919	11,508
Work Com	14731	3,538
	275,126	66,071
<u>Maint</u>		
Wages	66162	15,889
Utilities	223263	53,616
R/E taxes	0	0
	289,425	69,505
<u>Dietary</u>		
Wages	214932	51,616
Food	234873	56,404
Supplies	0	0
	449805	108,020
<u>Laundry/Hsk</u>		
Wages	163278	39,211
Supplies	29102	6,989
	192380	46,200
<u>Total Alloc</u>		
	1,206,736	289,795

<u>Direct</u>	
<u>G&A</u>	
Salary	46,582
Supplies	12,157
PR	3,827
Taxes	0
	62,566
<u>Maint</u>	
Repairs	38,894
	38,894
<u>Dietary</u>	
	0
	0
	752
	752
<u>Laundry</u>	
	0
	0
	0
<u>Housekeeping</u>	
Salary	0
Supplies	232
	232
<u>Nursing</u>	
Salaries	166,841
Supplies	68
	166,909
<u>Activities</u>	

0
0

Supplies 2,950