

		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: 1000105

Facility Name: Evergreen Place-Streator

Address: 1525 East Main St Streator 61364

Number City Zip Code

County: LaSalle

Telephone Number: (815) 672-0903 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: 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-Streator

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	<u>53</u>	Single Unit Apartment	<u>53</u>	<u>19,345</u>	1
2		Double Unit Apartment			2
3		Other			3
4	53	TOTALS	53	19,345	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>11,588</u>	<u>7,521</u>		<u>19,109</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	11,588	7,521		19,109	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 98.78%

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

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? 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

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Facility Name: Evergreen Place-Streator

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	76,440	166,812		243,252		243,252	1
2	Housekeeping, Laundry and Maintenance	63,989	37,279		101,268		101,268	2
3	Heat and Other Utilities			88,505	88,505		88,505	3
4	Other (specify):							4
5	TOTAL General Services	140,429	204,091	88,505	433,025		433,025	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	244,900	1,023		245,923		245,923	6
7	Activities and Social Services	27,292	5,012		32,304		32,304	7
8	Other (specify):			7,417	7,417		7,417	8
9	TOTAL Health Care and Programs	272,192	6,035	7,417	285,644		285,644	9
	C. General Administration							
10	Administrative and Clerical	169,660	5,244	148,492	323,396	(1,242)	322,154	10
11	Marketing Materials, Promotions and Advertising			35,503	35,503		35,503	11
12	Employee Benefits and Payroll Taxes			76,859	76,859		76,859	12
13	Insurance-Property, Liability and Malpractice			39,088	39,088		39,088	13
14	Other (specify):							14
15	TOTAL General Administration	169,660	5,244	299,942	474,846	(1,242)	473,604	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	582,281	215,370	395,864	1,193,515	(1,242)	1,192,273	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			250,277	250,277		250,277	17
18	Interest			377,992	377,992	(13,474)	364,518	18
19	Real Estate Taxes			47,584	47,584		47,584	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,848	4,848		4,848	21
22	Other (specify):							22
23	TOTAL Ownership			680,701	680,701	(13,474)	667,227	23
24	GRAND TOTAL (Sum of lines 16 and 23)	582,281	215,370	1,076,565	1,874,216	(14,716)	1,859,500	24

Facility Name: Evergreen Place-Streator

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	0.23	\$ 22.82	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.39	11.46	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.91	13.45	5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	0.97	19.36	9
10	Housekeepers	0.91	8.99	10
11	Laundry			11
12	Managers	0.97	26.38	12
13	Other Administrative	2.53	16.53	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	13.92	\$ 14.13	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 Litchfield LP	Litchfield

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	\$ 121,177	1
2			2
Total		\$ 121,177	3

Facility Name: Evergreen Place-Streator

Report Period Beginning:

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Ending:

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VIII. OWNERSHIP COSTS

A. Purchase price of land 60,980 Year land was acquired 2008

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	53				\$ 7,058,692	\$ 187,485		\$ 187,485	\$	966,096	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2009	1,570						6
7	Dishwasher			2009	5,026						7
8	Parking Lot Asphalt			2011	7,424						8
9	Patio			2011	3,562						9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,076,274	\$ 187,485		\$ 187,485	\$	966,096	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	\$ 615,779	\$ 62,792	\$ 62,792	\$		\$ 315,478	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 615,779	\$ 62,792	\$ 62,792	\$		\$ 315,478	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-Streator

Report Period Beginning: 01/01/13

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IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: None

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			/ /	\$			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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	IHDA			Mortgage	/ /	\$	6,300,295	/ /		\$ 377,992	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	6,300,295			\$ 377,992	7
	B. Non-Facility Related										
8	Interest				/ /			/ /		-13,474	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	6,300,295			\$ 364,518	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-Streator

Report Period Beginning: 01/01/13

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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	\$ 1,282,235	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	213,716		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	62,113		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)	\$ 1,558,064	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	456,374		13
14	Buildings, at Historical Cost	6,680,878		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	615,779		16
17	Accumulated Depreciation (book methods)	(1,281,574)		17
18	Deferred Charges	177,725		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)	\$ 6,649,182	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,207,246	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 53,567	\$	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	47,430		31
32	Accrued Interest Payable	28,708		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust	232		35
36	Accrued Partnership Fees	431,145		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 561,082	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,300,295		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)	\$ 6,300,295	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,861,377	\$	45
46	TOTAL EQUITY	\$ 1,345,869	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,207,246	\$	47

*(See instructions.)

Facility Name: Evergreen Place-Streator

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	\$ 1,882,111	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,882,111	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	8,820	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 8,820	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	13,474	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 13,474	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)	\$ 1,904,405	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	433,025	19
20	Health Care/ Personal Care	285,644	20
21	General Administration	474,846	21
	B. Capital Expense		
22	Ownership	680,701	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):	124	25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,874,340	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 30,065	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 30,065	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	1,282,235						1,009	1,009 PETTY CASH 1,282,235
CASH IN BANK							1,100	1,100 ACCTS RECEI 213,716
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FOR 0
ACCOUNTS RECEIVABLE	213,716						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 62,113
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY
PREPAID INSURANCE	62,113						1,310	1,310 SUPPLIES INVENTORY
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY
FOOD INVENTORY							1,409	1,409 LAND 456,374
SUPPLIES INVENTORY							1,450	1,450 FURNITURE & 615,779
LAND	456,374						1,460	-315,478
FURNITURE & EQUIPMENT	615,779						1,475	1,475 CODE ALERT 6,680,878
ACCUM DEPR-FURN & EQUIP	-315,478						1,490	1,490 ACCUM DEPR -966,096
BUILDING & IMPROVEMENT	6,680,878						1,530	1,530 RESIDENT FU 0
ACCUM DEPR-BUILDING	-966,096						1,550	1,550 LOAN FEES 177,725
RESIDENT FUNDS	0						1,551	1,551 LOAN FEES ADDED
LOAN FEES	177,725						1,850	1,850 INTERCOMPA 0
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNTS PA -53,567
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE
INTRACOMPANY	0						2,100	2,100 ACCRUED PA 0
ACCOUNTS PAYABLE	-53,567						2,100	2,100 PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR
ACCRUED PAYROLL	0						2,110	2,110 ACCRUED PTO 0
ACCRUED VACATION PAY	0						2,120	2,120 U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125 FICA TAXES F 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

