

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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 Drive 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 01/01/16 to 12/31/16 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) Executive 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: 01/01/16 **Ending:** 12/31/16

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	9,516	1		
2		Double Unit Apartment			2		
3		Other			3		
4	26	TOTALS	26	9,516	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	3,535	5,118		8,653	5
6	Double Unit					6
7	Other					7
8	TOTALS	3,535	5,118		8,653	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	90.93%
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D. Indicate the number of paid bed-hold days the SLF had during this year

None 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

	MODIFIED	
ACCRUAL	☒	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 t

make all of the required payments of interest and principle?

If no, explain.

STATE OF ILLINOIS

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Facility Name: Evergreen Place Beardstown

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	59,313	60,441		119,754		119,754	1
2	Housekeeping, Laundry and Maintenance	63,481	21,980		85,461		85,461	2
3	Heat and Other Utilities			66,587	66,587		66,587	3
4	Other (specify):							4
5	TOTAL General Services	122,795	82,421	66,587	271,803		271,803	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	103,099	471		103,570		103,570	6
7	Activities and Social Services		6,447		6,447		6,447	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	103,099	6,918		110,017		110,017	9
	C. General Administration							
10	Administrative and Clerical	54,817	8,108		62,925	(1,486)	61,439	10
11	Marketing Materials, Promotions and Advertising			16,093	16,093		16,093	11
12	Employee Benefits and Payroll Taxes			97,297	97,297		97,297	12
13	Insurance-Property, Liability and Malpractice			11,085	11,085		11,085	13
14	Other (specify):							14
15	TOTAL General Administration	54,817	8,108	124,475	187,400	(1,486)	185,914	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	280,711	97,447	191,062	569,220	(1,486)	567,734	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			59,771	59,771		59,771	17
18	Interest			20,526	20,526		20,526	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			114,192	114,192		114,192	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			194,490	194,490		194,490	23
24	GRAND TOTAL (Sum of lines 16 and 23)	280,711	97,447	385,552	763,710	(1,486)	762,224	24

Facility Name: Evergreen Place Beardstown

Report Period Beginning 01/01/16 Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	3.36	\$ 26.41	1
2	Licensed Practical Nurses	8.69	21.86	2
3	Certified Nurse Assistants	26.43	12.59	3
4	Activity Director & Assistants	1.50	14.43	4
5	Social Service Workers	0.92	15.70	5
6	Head Cook			6
7	Cook Helpers/Assistants	9.36	10.61	7
8	Dishwashers			8
9	Maintenance Workers	2.60	16.76	9
10	Housekeepers	3.58	10.53	10
11	Laundry	1.84	13.05	11
12	Managers			12
13	Other Administrative			13
14	Clerical	4.29	19.27	14
15	Marketing			15
16	Other Rehab	0.96	24.14	16
17	Total (lines 1 thru 16)	63.53	\$ 15.08	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 Manor-Beardstown LLC		Beardstown	

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

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).

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	Replace compressor			2012	14,538						6
7	Elevator door restrictor			2013	6,300						7
8	Duct heater replacement			2013	3,341						8
9	Replace dishwasher			2014	5,478						9
10	Rebuild fan motor			2014	3,608						10
11	Chiller replacement			2014	150,950						11
12	Duct heater replacement			2015	6,295						12
13	Window replacements			2015	53,001						13
14	No 2016 Additions										14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 243,511	\$		\$	\$	\$	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: 01/01/16

Ending: 12/31/16

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 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	/ /	\$ 114,192			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		26		\$ 114,192			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					/ /	\$	\$	/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8					/ /			/ /			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.

STATE OF ILLINOIS

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Facility Name: Evergreen Place Beardstown

Report Period Beginning: 01/01/16

Ending:

12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 10,007	\$	1
2	Cash-Patient Deposits	15,648		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,296,547		3
4	Supply Inventory (priced at)	26,373		4
5	Short-Term Investments			5
6	Prepaid Insurance	25,164		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,233,107)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 140,632	\$	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)	\$ 140,632	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 165,694	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,648		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	176,480		30
31	Accrued Taxes Payable	4,286		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Bed Tax</u>	23,669		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 385,777	\$	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)	\$ 385,777	\$	45
46	TOTAL EQUITY	\$ (245,145)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 140,632	\$	47

*(See instructions.)

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 01/01/16

Ending:

12/31/16

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 772,955	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 772,955	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)	\$ 772,955	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	271,803	19
20	Health Care/ Personal Care	110,017	20
21	General Administration	187,400	21
	B. Capital Expense		
22	Ownership	194,490	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)	\$ 763,710	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 9,245	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 9,245	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

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	10,007						1,009	1,009 CASH	10,007
CASH IN BANK							1,100	1,100 ACCTS RI	1,424,944
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. I	-128,397
ACCOUNTS RECEIVABLE	1,296,547						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	25,164
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY	
PREPAID INSURANCE	25,164						1,310	1,310 SUPPLIES	26,373
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409 LAND	0
SUPPLIES INVENTORY	26,373						1,450	1,450 FURNITU	0
LAND	0						1,460	ACCUM I	0
FURNITURE & EQUIPMENT	0						1,475	1,475 BUILDING	0
ACCUM DEPR-FURN & EQUIP	0						1,490	1,490 ACCUM I	0
BUILDING & IMPROVEMENT	0						1,530	1,530 RESIDENT	15,648
ACCUM DEPR-BUILDING	0						1,550	1,550 LOAN FEI	0
RESIDENT FUNDS	15,648						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	0						1,850	1,850 INTERCO	-1,233,107
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUN	-165,694
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	-1,233,107						2,100	2,100 ACCRUEI	-43,251
ACCOUNTS PAYABLE	-165,694						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	-43,251						2,110	2,110 ACCRUEI	-133,229
ACCRUED VACATION PAY	-133,229						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAX	-4,286
FICA TAX PAYABLE	-4,286	-4,286					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							2,230	2,230 PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240 UNITED FUND	

Heritage Health Beardstown and Evergreen Place SLF
Allocation of Shared Expenses
For the Twelve Months Ending December 31, 2016

	SLF	SNF		<u>Allocated</u> <u>G&A</u>			<u>Direct</u> <u>G&A</u>	
	12/31/16	12/31/16		PR Taxes	196,162	52,054	Salary	54,817
				Health ins	148,127	39,308	Supplies	8,108
				Liab ins	41,773	11,085	PR	16,093
				Work Comp	22,365	5,935	Taxes	0
					408,427	108,382		79,018
				<u>Maint</u>			<u>Maint</u>	
				Wages	98,405	26,113	Repairs	13,039
				Utilities	250,928	66,587		
				R/E taxes	0	0		
					349,333	92,701		13,039
				<u>Dietary</u>			<u>Dietary</u>	
				Wages	223,517	59,313		0
				Food	224,657	59,616		0
				Supplies	0	0		825
					448,174	118,929		825
				<u>Laundry/Hsk</u>			<u>Laundry</u>	
				Wages	140,818	37,368		0
				Supplies	29,525	7,835		134
					170,343	45,203		134
				Total Alloc	1,376,277	365,215	<u>Housekeeping</u>	
							Salary	0
							Supplies	972
								972
							<u>Nursing</u>	
							Salaries	103,099
							Supplies	471
								103,570
							Activities	
							Supplies	6,447
							Total Direct	204,005
							Grnd Tot	569,220
PRIVATE DAYS	5,118	7,721						
MEDICAID DAYS	3,535	13,780						
MEDICARE DAYS	0	2,454						
TOTAL DAYS	8,653	23,955	32608					
LICENSED DAYS	9,516	28,914						
PERCENT OCCUPANCY	90.93%	82.85%						
ROUTINE SERVICE INCOME	772,955							
NET ANCILLARY INCOME	0							
TOTAL OPERATING INCOME	772,955							
GENERAL AND ADMIN	108,382	79,018	187,400					
PROPERTY AND PLANT	92,701	13,039	105,740					
DIETARY	118,929	825	119,754					
LAUNDRY	45,203	134	45,337					
HOUSEKEEPING	0	972	972					
NURSING	0	103,570	103,570					
OTHER SERVICES	0	6,447	6,447					
TOTAL EXPENSES	365,215	204,005	569,220					
GROSS MARGIN	203,735							
CENTRAL OFFICE FEES	0	0						
INTEREST	19,558	0						
RENT	114,192							
DEPRECIATION	59,771							
AMORTIZATION & OTHER	968							
FINANCING & MANAGEMEN	194,490							
NET INCOME	9,245							