

		FOR BHF USE			

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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: David M Underwood 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 1/1/2017 to 12/31/2017 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	
Paid Preparer	(Title) EVP/CFO	
	(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

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	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	3,850	5,087		8,937	5
6	Double Unit					6
7	Other					7
8	TOTALS	3,850	5,087		8,937	8

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

94.17%

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 x

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES x 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 x MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? x 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:

1/1/2017

Ending:

12/31/2017

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	59,760	67,145		126,906		126,906	1
2	Housekeeping, Laundry and Maintenance	63,067	11,549		74,616		74,616	2
3	Heat and Other Utilities			58,975	58,975		58,975	3
4	Other (specify):							4
5	TOTAL General Services	122,827	78,695	58,975	260,496		260,496	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	208,023	624		208,647		208,647	6
7	Activities and Social Services		6,395		6,395		6,395	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	208,023	7,019		215,042		215,042	9
	C. General Administration							
10	Administrative and Clerical	60,273	8,386		68,659	(812)	67,847	10
11	Marketing Materials, Promotions and Advertising			12,240	12,240		12,240	11
12	Employee Benefits and Payroll Taxes			92,143	92,143		92,143	12
13	Insurance-Property, Liability and Malpractice			8,461	8,461		8,461	13
14	Other (specify):							14
15	TOTAL General Administration	60,273	8,386	112,844	181,503	(812)	180,691	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	391,123	94,100	171,818	657,041	(812)	656,229	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			57,683	57,683		57,683	17
18	Interest			20,858	20,858		20,858	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			192,420	192,420		192,420	23
24	GRAND TOTAL (Sum of lines 16 and 23)	391,123	94,100	364,239	849,461	(812)	848,649	24

Facility Name: Evergreen Place Beardstown

Report Period Beginning 1/1/2017 Ending: 12/31/2017

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	3.04	\$ 28.41	1
2	Licensed Practical Nurses	7.81	23.02	2
3	Certified Nurse Assistants	21.81	12.51	3
4	Activity Director & Assistants	1.39	15.19	4
5	Social Service Workers	0.77	15.94	5
6	Head Cook			6
7	Cook Helpers/Assistants	10.01	10.14	7
8	Dishwashers			8
9	Maintenance Workers	2.50	17.31	9
10	Housekeepers	3.96	10.52	10
11	Laundry	1.84	12.03	11
12	Managers			12
13	Other Administrative	4.32	20.76	13
14	Clerical			14
15	Marketing			15
16	Other Rehab	0.94	25.24	16
17	Total (lines 1 thru 16)	58.39	\$ 16.66	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	None			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	None	\$	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).

Facility Name: Evergreen Place Beardstown Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	FOR BHF USE ONLY	2	Year	3	Year	4	5	Current Book	6	Life	7	Straight Line	8	9	Accumulated	
	Units*			Acquired		Constructed	Cost		Depreciation		in Years		Depreciation	Adjustments		Depreciation	
1	26						\$		57,683				\$	57,683	\$		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	Replaced electric water heater				2017		9,174										14
15																	15
16																	16
17	TOTAL (lines 1 thru 16)						\$ 252,685		\$ 57,683				\$ 57,683	\$		\$	17

C. Equipment Depreciation -- Including Transportation.

	Type	1	2	3	4	5	6	
		Cost	Current Book	Straight Line	Adjustments	Life	Accumulated	
			Depreciation	Depreciation		in Years	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	2	3	4	
	Description and Year Acquired	Cost	Current Book	Accumulated	
			Depreciation	Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2017

Ending: 2/31/2017

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	/ /	\$ 113,880			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		26		\$ 113,880			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					/ /	\$	\$	/ /		\$ 20,858	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$ 20,858	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$ 20,858	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

Page 7

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 984	\$	1
2	Cash-Patient Deposits	10,854		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	946,995		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	28,720		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(564,628)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 422,925	\$	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)	\$ 422,925	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 116,814	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,854		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	181,446		30
31	Accrued Taxes Payable	30,595		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>	23,867		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 363,576	\$	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)	\$ 363,576	\$	45
46	TOTAL EQUITY	\$ 59,349	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 422,925	\$	47

*(See instructions.)

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

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	\$ 790,470	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 790,470	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
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	Miscellaneous		15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 790,470	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	260,496	19
20	Health Care/ Personal Care	215,042	20
21	General Administration	181,503	21
	B. Capital Expense		
22	Ownership	192,420	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 849,461	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ (58,991)	29
30	Income Taxes	\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ (58,991)	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	984						1,009	1,009 CASH	984
CASH IN BANK							1,100	1,100 ACCTS REC	1,063,085
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FO	-116,090
ACCOUNTS RECEIVABLE	946,995						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 EXP	2,347
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY	
PREPAID INSURANCE	28,720						1,310	1,310 SUPPLIES IN	26,373
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	ACCUM DEPR	0
FURNITURE & EQUIPMENT	0						1,475	1,475 BUILDING	0
ACCUM DEPR-FURN & EQUIP	0						1,490	1,490 ACCUM DEPR	0
BUILDING & IMPROVEMENT	0						1,530	1,530 RESIDENT F	10,854
ACCUM DEPR-BUILDING	0						1,550	1,550 LOAN FEES	0
RESIDENT FUNDS	10,854						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	0						1,850	1,850 INTERCOMI	-564,628
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNTS	-116,814
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	-564,628						2,100	2,100 ACCRUED F	-50,342
ACCOUNTS PAYABLE	-116,814						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	-50,342						2,110	2,110 ACCRUED F	-131,104
ACCRUED VACATION PAY	-131,104						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAXES	-30,595
FICA TAX PAYABLE	-30,595	-30,595					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, 2017

	SLF	SNF		<u>Allocated</u>		<u>Direct</u>
	12/31/17	12/31/17		<u>G&A</u>		<u>G&A</u>
-----	-----			PR Taxes	193,031 50,190	Wages 60,273
PRIVATE DAYS	5,087	7,277		Health ins	121,523 31,597	Supplies 8,386
MEDICAID DAYS	3,850	15,920		Liab ins	32,541 8,461	PR 12,240
MEDICARE DAYS	0	2,238		Work Comp	39,830 10,356	Taxes 0
TOTAL DAYS	8,937	25,435	34372		386,925 100,604	80,899
LICENSED DAYS	9,490	28,835		<u>Maint</u>		<u>Maint</u>
PERCENT OCCUPANCY	94.17%	88.21%		Wages	98,760 25,678	Repairs 3,825
				Utilities	226,819 58,975	
				R/E taxes	0 0	
					325,579 84,653	3,825
				<u>Dietary</u>		<u>Dietary</u>
				Wages	229,840 59,760	0
				Food	256,551 66,705	0
				Supplies	0 0	Supplies 440
					486,391 126,466	440
ROUTINE SERVICE INCOME	790,470			<u>Laundry/Hsk</u>		<u>Laundry</u>
NET ANCILLARY INCOME	0			Wages	143,796 37,388	0
TOTAL OPERATING INCOME	790,470			Supplies	29,708 7,724	0
					173,504 45,112	0
GENERAL AND ADMIN	100,604	80,899	181,503	Total Alloc	1,372,399 356,835	<u>Housekeeping</u>
PROPERTY AND PLANT	84,653	3,825	88,478			Salary 0
DIETARY	126,466	440	126,906			Supplies 0
LAUNDRY	45,112	0	45,112			0
HOUSEKEEPING	0	0	0			<u>Nursing</u>
NURSING	0	208,647	208,647			Salaries 208,023
OTHER SERVICES	0	6,395	6,395			Supplies 624
TOTAL EXPENSES	356,835	300,206	657,041			208,647
						<u>Activities</u>
GROSS MARGIN	133,429					Supplies 6,395
CENTRAL OFFICE FEES	0	0				
INTEREST	18,910	0				
RENT	113,880					
DEPRECIATION	57,683					
AMORTIZATION & OTHER	1,948					
FINANCING & MANAGEMEN	192,420					
NET INCOME	-58,991				Total Direct	300,206
					Grnd Tot	657,041