

		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: 1000138

Facility Name: Evergreen Place of Decatur

Address: 4825 East Evergreen Decatur 62521

Number City Zip Code

County: Macon

Telephone Number: (217) 864-4300 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2012

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		

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

(Title) EVP/CFO

Paid Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

In the event there are further questions about this report, please contact:

Name: David M Underwood Telephone Number: ()

Email Address:

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

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 Evergreen Place of Decatur	Units at End of Report Period	Unit Days During Report Period	
1	113	Single Unit Apartment	113	41,245	1
2	4825 East Evergreen	Double Unit Apartment			2
3		Other			3
4	113	TOTALS	113	41,245	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	20,003	20,678		40,681	5
6	Double Unit					6
7	Other					7
8	TOTALS	20,003	20,678		40,681	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.63%

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)

H. 62521

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? 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.

STATE OF ILLINOIS

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Facility Name: Evergreen Place of Decatur

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	257,028	284,464		541,492		541,492	1
2	Housekeeping, Laundry and Maintenance	105,147	46,535		151,682		151,682	2
3	Heat and Other Utilities			233,877	233,877		233,877	3
4	Other (specify):							4
5	TOTAL General Services Evergreen Place of Decatur	362,175	330,999	233,877	927,051		927,051	5
	B. Health Care and Programs							
6	Health Care 4825 East Evergreen	744,764	6,433	15,066	766,263		766,263	6
7	Activities and Social Services	50,838	10,829		61,667		61,667	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	795,602	17,262	15,066	827,930		827,930	9
	C. General Administration							
10	Administrative and Clerical	244,206	19,422	306,942	570,570	(52,562)	518,008	10
11	Marketing Materials, Promotions and Advertising			72,453	72,453		72,453	11
12	Employee Benefits and Payroll Taxes			278,807	278,807		278,807	12
13	Insurance-Property, Liability and Malpractice			30,827	30,827		30,827	13
14	Other (specify):							14
15	TOTAL General Administration	244,206	19,422	689,029	952,657	(52,562)	900,095	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,401,983	367,683	937,972	2,707,638	(52,562)	2,655,076	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			526,141	526,141		526,141	17
18	Interest			533,661	533,661	(2,296)	531,365	18
19	Real Estate Taxes			314,153	314,153		314,153	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			13,300	13,300		13,300	21
22	Other (specify):							22
23	TOTAL Ownership			1,387,255	1,387,255	(2,296)	1,384,959	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,401,983	367,683	2,325,227	4,094,893	(54,858)	4,040,035	24

Facility Name: Evergreen Place of Decatur

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	3.70	\$ 53.13	1
2	Licensed Practical Nurses	0.15	22.89	2
3	Certified Nurse Assistants	21.56	12.25	3
4	Activity Director & Assistants	1.94	12.70	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants Evergreen Place	12.29	10.13	7
8	Dishwashers			8
9	Maintenan 4825 East Evergreen	1.08	21.09	9
10	Housekeepers	3.34	8.46	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.65	34.84	13
14	Clerical	3.67	17.38	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	49.38	\$ 13.84	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
None			

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	Heritage Enterprises Inc	50.0%		\$ 125,000	1
2	Grand Oaks Estates LLC	50.0%		125,000	2
3					3
4		###			4
5					5
Total				\$ 250000	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	Heritage Operations Group LLC	\$ 223,797	1
2			2
Total		\$ 223,797	3

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).

OTHER RELATED BUSINESS ENTITIES				
Name	3	City	4	Type of Business 5

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

VIII. OWNERSHIP COSTS

A. Purchase price of land 528,746 Year land was acquired 2012

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	113				\$ 10,601,024	\$ 270,950		\$ 270,950	\$	\$ 1,479,317	1
2											2
3											3
4											4
5											5
	Improv Evergreen Place of Decatur										
6	Five (5) Eyewash Station Construction			2013	3,392						6
7	Cable TV In 4825 East Evergreen			2013	22,394	##					7
8	Cable TV Installation-second installment			2014	28,210						8
9	Vertical PTAC cooler			2016	4,705						9
10	Split system installation			2017	5,957						10
11	Install flooring - common areas			2017	18,113						11
12	Install smoke and CO2 detectors			2017	12,937						12
13	Upgrade phone and fire panel			2017	23,591						13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 10,720,323	\$ 270,950		\$ 270,950	\$	\$ 1,479,317	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	\$ 1,537,871	\$ 218,760	\$ 218,760	\$		\$ 1,190,725	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,537,871	\$ 218,760	\$ 218,760	\$		\$ 1,190,725	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	Land improvement 2012	\$ 1,457,247	\$ 36,431	\$ 200,371	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 1,457,247	\$ 36,431	\$ 200,371	24

Facility Name: Evergreen Place of Decatur Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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*		8. Is movable equipment rental included in building rental? YES NO
3	Original Building			/ /	\$			3	
4	Additions	Evergreen Place of Decatur		/ /				4	9. Rental amount for movable equipment \$
5				/ /				5	
6	4825 East Evergreen			/ /				6	10. If the facility rents any vehicles which are used for 62521
7	TOTAL				\$			7	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	Lancaster Pollard		x	Mortgage	/ /	\$	11,366,642	/ /		\$ 533,661	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	11,366,642			\$ 533,661	7
	B. Non-Facility Related										
8	Interest				/ /			/ /		-2,296	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	11,366,642			\$ 531,365	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 of Decatur

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	\$ 1,877,527	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	273,780		3
4	Supply Inventory (priced at)	26,123		4
5	Short-Term Investments			5
6	Prepaid Insurance Evergreen Place of Decat	58,072		6
7	Other Prepaid Expenses			7
8	Accounts Receivable 4825 East Evergreen			8
9	Other(specify): Resident Trust	3,968		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,239,470	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,985,994		13
14	Buildings, at Historical Cost	10,720,324		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,537,871		16
17	Accumulated Depreciation (book methods)	(2,870,413)		17
18	Deferred Charges	196,495		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)	\$ 11,570,271	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,809,741	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 152,807	\$	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	320,431		31
32	Accrued Interest Payable	35,521		32
33	Deferred Compensation			33
34	Federal and State Income ' 62521			34
	Other Current Liabilities(specify):			
35	Resident Trust	3,968		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 512,727	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	11,366,642		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)	\$ 11,366,642	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 11,879,369	\$	45
46	TOTAL EQUITY	\$ 1,930,372	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 13,809,741	\$	47

*(See instructions.)

Facility Name: Evergreen Place of Decatur

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	\$ 4,456,838	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	Evergreen Place of Decatur \$ 4,456,838	3
	B. Other (4825 East Evergreen)		
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	18,878	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 18,878	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,296	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,296	14
	D. Other Revenue (specify):		
15	Miscellaneous	206	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 206	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,478,218	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	927,051	19
20	Health Care/ Personal Care	827,930	20
21	General Administration	952,657	21
	B. Capital Expense		
22	Ownership	1,387,255	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)	\$ 4,094,893	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 383,325	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 383,325	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	1,877,527						1,009	1,009 CASH	1,877,527
CASH IN BANK							1,100	1,100 ACCTS REC	459,175
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FO	-185,395
ACCOUNTS RECEIVABLE	273,780						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 EX	58,072
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY IN	19,707
PREPAID INSURANCE	58,072						1,310	1,310 SUPPLIES IN	6,416
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409 LAND	1,985,994
SUPPLIES INVENTORY	26,123						1,450	1,450 FURNITURE	1,537,871
LAND	1,985,994						1,460	ACCUM DEP	-1,190,725
FURNITURE & EQUIPMENT	1,537,871						1,475	1,475 BUILDING	10,720,324
ACCUM DEPR-FURN & EQUIP	-1,190,725						1,490	1,490 ACCUM DEP	-1,679,688
BUILDING & IMPROVEMENT	10,720,324						1,530	1,530 RESIDENT F	3,968
ACCUM DEPR-BUILDING	-1,679,688						1,550	1,550 LOAN FEES	196,495
RESIDENT FUNDS	3,968						1,551	1,551 LOAN FEES	0
LOAN FEES	196,495						1,850	1,850 INTERCOMI	0
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNTS	-152,807
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	0						2,100	2,100 ACCRUED P	0
ACCOUNTS PAYABLE	-152,807						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	0						2,110	2,110 ACCRUED P	0
ACCRUED VACATION PAY	0						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAXES	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							2,230	2,230 PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240 UNITED FUND	