

		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: 1000105

Facility Name: Evergreen Place Streator

Address: 1525 East Main St Streator 61364

County: LaSalle

Telephone Number: (815) 672-0903 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2008

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

x PROPRIETARY

Individual

x Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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)

(Type or Print Name) David M Underwood

(Title) EVP/CFO

Paid Preparer

(Signed)

(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: 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	Units at End of Report Period	Unit Days During Report Period	
1	53	Single Unit Apartment	53	19,345	1
2		Double Unit Apartment			2
3		Other			3
4	53	TOTALS	53	19,345	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	10,412	7,387		17,799	5
6	Double Unit					6
7	Other					7
8	TOTALS	10,412	7,387		17,799	8

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

92.01%

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?

YESNO

x

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

YESNO

x

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL

x

MODIFIED CASH*CASH*

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

x

YESNO

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?

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 Streator

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		245,894		245,894		245,894	1
2	Housekeeping, Laundry and Maintenance	72,624	34,028		106,652		106,652	2
3	Heat and Other Utilities			94,221	94,221		94,221	3
4	Other (specify):							4
5	TOTAL General Services	72,624	279,922	94,221	446,767		446,767	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	294,160	1,452	3,915	299,527		299,527	6
7	Activities and Social Services	27,399	6,326		33,725		33,725	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	321,559	7,778	3,915	333,252		333,252	9
	C. General Administration							
10	Administrative and Clerical	186,213	5,489	165,832	357,534	(30,815)	326,719	10
11	Marketing Materials, Promotions and Advertising			34,787	34,787		34,787	11
12	Employee Benefits and Payroll Taxes			92,269	92,269		92,269	12
13	Insurance-Property, Liability and Malpractice			31,272	31,272		31,272	13
14	Other (specify):							14
15	TOTAL General Administration	186,213	5,489	324,160	515,862	(30,815)	485,047	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	580,396	293,189	422,296	1,295,881	(30,815)	1,265,066	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			251,844	251,844		251,844	17
18	Interest			356,888	356,888	(6,191)	350,697	18
19	Real Estate Taxes			77,178	77,178		77,178	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,914	6,914		6,914	21
22	Other (specify):							22
23	TOTAL Ownership			692,824	692,824	(6,191)	686,633	23
24	GRAND TOTAL (Sum of lines 16 and 23)	580,396	293,189	1,115,120	1,988,705	(37,006)	1,951,699	24

Facility Name: Evergreen Place Streator

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	1.62	\$ 55.89	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.32	13.23	3
4	Activity Director & Assistants	0.92	14.63	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	0.94	20.84	9
10	Housekeepers	1.63	9.07	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.86	37.41	13
14	Clerical	2.41	17.80	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15.70	\$ 16.90	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

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	0.10%		\$ None	1
2	Cinnaire	99.90%		None	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	\$ 120,899	1
2			2
Total		\$ 120,899	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? \$ _____
(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).

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

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

VIII. OWNERSHIP COSTS

A. Purchase price of land 395,394 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	FOR BHF USE ONLY	2	Year	3	Year	4	5	Current Book	6	Life	7	Straight Line	8	Accumulated	
	Units*			Acquired		Constructed	Cost		Depreciation		in Years		Depreciation	Adjustments	Depreciation	
1	53						\$ 7,249,339	\$	188,208			\$	188,208	\$	1,718,032	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	Parking Lot Sealing				2014		8,192									10
11	Install single CPU and power supply board				2016		2,658									11
12																12
13																13
14																14
15																15
16																16
17	TOTAL (lines 1 thru 16)						\$ 7,277,771	\$	188,208			\$	188,208	\$	1,718,032	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	\$ 638,790	\$ 63,636	\$ 63,636	\$		\$ 569,800	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 638,790	\$ 63,636	\$ 63,636	\$		\$ 569,800	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 Streator

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*	
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		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	IHDA			Mortgage	/ /	\$	5,924,886	/ /		\$ 356,888	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	5,924,886			\$ 356,888	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-6,191	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	5,924,886			\$ 350,697	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 Streator

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	\$ 1,723,249	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 45,397)	136,029		3
4	Supply Inventory (priced FIFO)	4,882		4
5	Short-Term Investments			5
6	Prepaid Insurance	46,374		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Resident Trust	3,002		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,913,536	\$	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	6,691,730		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	638,790		16
17	Accumulated Depreciation (book methods)	(2,287,832)		17
18	Deferred Charges	147,688		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)	\$ 5,646,750	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,560,286	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 54,158	\$	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	66,886		31
32	Accrued Interest Payable	27,025		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust	3,002		35
36	Deferred Development Fees	707,664		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 858,735	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,924,886		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)	\$ 5,924,886	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,783,621	\$	45
46	TOTAL EQUITY	\$ 776,665	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,560,286	\$	47

*(See instructions.)

Facility Name: Evergreen Place Streator

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	\$ 1,909,285	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,909,285	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	4,394	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,394	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	6,191	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,191	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)	\$ 1,919,870	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	446,767	19
20	Health Care/ Personal Care	333,252	20
21	General Administration	515,862	21
	B. Capital Expense		
22	Ownership	692,824	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)	\$ 1,988,705	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (68,835)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (68,835)	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	1,723,249						1,009	1,009 CASH	1,723,249
CASH IN BANK							1,100	1,100 ACCTS REC	181,426
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FO	-45,397
ACCOUNTS RECEIVABLE	136,029						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	46,374
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY	
PREPAID INSURANCE	46,374						1,310	1,310 SUPPLIES IN	4,882
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409 LAND	456,374
SUPPLIES INVENTORY	4,882						1,450	1,450 FURNITURE	638,790
LAND	456,374						1,460	ACCUM DEPR	-569,800
FURNITURE & EQUIPMENT	638,790						1,475	1,475 BUILDING	6,691,730
ACCUM DEPR-FURN & EQUIP	-569,800						1,490	1,490 ACCUM DEPR	-1,718,032
BUILDING & IMPROVEMENT	6,691,730						1,530	1,530 RESIDENT F	3,002
ACCUM DEPR-BUILDING	-1,718,032						1,550	1,550 LOAN FEES	147,688
RESIDENT FUNDS	3,002						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	147,688						1,850	1,850 INTERCOMI	0
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNTS	-54,158
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	0						2,100	2,100 ACCRUED P	0
ACCOUNTS PAYABLE	-54,158						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	