

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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: 1000097

Facility Name: Evergreen Place Alton

Address: 100 Glenhaven Drive Alton 62002

County: Madison

Telephone Number: (618) 462-1500 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 9/2015

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

x PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
x 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: ()
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 1/1/2018 to 12/31/2018 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 # ()

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 Alton**

Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	92	Single Unit Apartment	92	33,580	1
2		Double Unit Apartment			2
3		Other			3
4	Madison	TOTALS	92	33,580	4

B. Census-For the entire report perio #

	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	18,464	11,902		30,366	5
6	Double Unit					6
7	Other					7
8	TOTALS	18,464	11,902		30,366	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.43%

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. 62002

MODIFIED

ACCRUAL	X
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CASH*	
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CASH*	
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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? N If yes, did the facility make all of the required payments of interest and principal?
If no, explain.

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? N If yes, did the facility make all of the required payments of interest and principal? _____
If no, explain.

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? N If yes, did the facility make all of the required payments of interest and principal? _____

If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	218,298	262,549		480,847		480,847	1
2	Housekeeping, Laundry and Maintenance	99,744	95,335		195,079		195,079	2
3	Heat and Other Utilities			190,326	190,326		190,326	3
4	Other (specify):							4
5	TOTAL General Services	318,042	357,884	190,326	866,252		866,252	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	432,204	3,016	7,972	443,192		443,192	6
7	Activities and Social Services	39,579	10,153		49,732		49,732	7
8	Other (specify):							8
9	TOTAL IMadison	471,783	13,169	7,972	492,924		492,924	9
	C. General Administration							
10	Administrative and Clerical	214,983	21,876	249,319	486,178	(72,781)	413,397	10
11	Marketing Materials, Promotions and Advertising			63,969	63,969		63,969	11
12	Employee Benefits and Payroll Taxes			213,484	213,484		213,484	12
13	Insurance-Property, Liability and Malpractice			24,328	24,328		24,328	13
14	Other (specify):							14
15	TOTAL General Administration	214,983	21,876	551,100	787,959	(72,781)	715,178	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,004,808	392,929	749,398	2,147,135	(72,781)	2,074,354	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					306,883	306,883	17
18	Interest					330,382	330,382	18
19	Real Estate Taxes					93,829	93,829	19
20	Rent -- Facility and Grounds			756,912	756,912	(692,184)	64,728	20
21	Rent -- Equipment			24,995	24,995		24,995	21
22	Other (specify):							22
23	TOTAL Ownership			781,907	781,907	38,910	820,817	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,004,808	392,929	1,531,305	2,929,042	(33,871)	2,895,171	24

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.94	\$ 35.54	1
2	Licensed Practical Nurses	1.77	22.04	2
3	Certified Nurse Assistants	11.29	12.24	3
4	Activity Director & Assistants	1.51	12.52	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9.84	10.74	7
8	Dishwashers			8
9	Maintenance Workers	1.20	18.30	9
10	Housekeepers	2.80	9.43	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	3.08	18.92	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	32.43	\$ 13.62	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Evergreen Glenhaven Real Estate		Alton		Real estate	

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	Heritage Enterprises	50.00%		\$ 125,000	1
2	Steve Horve	17.50%		43,750	2
3	Jeff Horve	17.50%		43,750	3
4	Development Services Grp	15.00%		37,500	4
5					5
Total				\$ 250000	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	Heritage Operations Group LLC	\$ 157,214	1
2			2
Total		\$ 157,214	3

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 90,000 Year land was acquired 2015

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	92		2015		\$ 9,430,000	\$ 236,316		\$ 236,316	\$		1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Construct new exterior signage			2016	4,144	276		276			6
7	Install new booster pump			2016	2,709	181		181			7
8	Acquired carpet roll for future use			2016	4,139	276		276			8
9	Replaced roof railings - safety			2017	7,350	490		490			9
10	Purchased and installed carpet			2017	18,091	640		640			10
11	Acquire carpet rolls for resident apartments			2018	20,904	992		992			11
12	Air conditioning installation #			2018	6,571	232		232			12
13	Water heater installation			2018	8,000	489		489			13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,501,908	\$ 239,892		\$ 239,892	\$		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	\$	\$ 60,991	\$ 60,991	\$		\$ -	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$ 60,991	\$ 60,991	\$		\$	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	Site Improvement 2015	\$ 90,000	\$ 6,000	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 90,000	\$ 6,000	\$	24

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2018

Ending: 2/31/2018

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Evergreen Glenhaven Real Estate LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES ☐ NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building		92	9/2015	\$ 692,184	5 Yrs	10 Yrs	3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		92		\$ 692,184			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					/ /			/ /		-8,415	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$				\$ -8,415	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 Alton

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 515,985	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	331,299		3
4	Supply Inventory (priced at)	21,005		4
5	Short-Term Investments			5
6	Prepaid Insurance	5,541		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	8,880		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 Madison	\$ 882,710	\$	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)	\$ 882,710	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 110,979	\$	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			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income '			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 110,979	\$	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)	\$ 110,979	\$	45
46	TOTAL EQUITY	\$ 771,731	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 882,710	\$	47

*(See instructions.)

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

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	\$ 3,135,865	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,135,865	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Gr Madison		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	8,403	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 8,403	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	8,415	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 8,415	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)	\$ 3,152,683	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	866,252	19
20	Health Care/ Personal Care	492,924	20
21	General Administration	787,959	21
	B. Capital Expense		
22	Ownership	781,907	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,929,042	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 223,641	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 223,641	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

Evergreen Glenhaven Operations LLC
2018 SLF Cost Report
Adjustment For Related Party Transactions

Evergreen Glenhaven Operations LLC leases the facility from a related party, Evergreen Glenhaven Real Estate LLC. The following entry eliminates rent payments made from the Operating LLC to the Real Estate LLC and adds the actual cost of depreciation, interest/amortization and real estate taxes from the books of the Real Estate LLC.

<u>Schedule IV Line & Description</u>		<u>Original</u>	<u>Adjustment</u>	<u>Ending</u>
L 17 - Depreciation	\$	0	306,883	306,883
L 18 - Interest		0	338,797	338,797
L 19 Real Estate Taxes		0	93,829	93,829
L 20 Rent - Facilities and Grounds		756,912	(692,184)	64,728

Note: Ground rent is paid to a non-related party.