

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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 Luke's 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: 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 1/1/2019 to 12/31/2019 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 Beardstown****Report Period Beginning: 1/1/2019 Ending: 12/31/2019**

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units

1 / 1

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 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	3,137	4,612		7,749	5
6	Double Unit					6
7	Other					7
8	TOTALS	3,137	4,612		7,749	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 81.65%

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

ACCUAL		MODIFIED	
		CASH*	CASH*
	xx		

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 principal?

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 principal?

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 principal?

If no, explain.

STATE OF ILLINOIS

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Facility Name: Evergreen Place Beardstown

Report Period Beginning:

1/1/2019

Ending: 12/31/2019

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	60,034	59,018	1,652	120,704		120,704	1
2	Housekeeping, Laundry and Maintenance	61,099	33,888		94,987		94,987	2
3	Heat and Other Utilities			61,575	61,575		61,575	3
4	Other (specify):							4
5	TOTAL General Services	121,133	92,906	63,227	277,266		277,266	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	247,172	1,019		248,191		248,191	6
7	Activities and Social Services	14,738	5,299		20,037		20,037	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	261,910	6,318		268,228		268,228	9
	C. General Administration							
10	Administrative and Clerical	63,764	6,527		70,291		70,291	10
11	Marketing Materials, Promotions and Advertising			25,809	25,809	(6,985)	18,824	11
12	Employee Benefits and Payroll Taxes			100,529	100,529		100,529	12
13	Insurance-Property, Liability and Malpractice			10,603	10,603		10,603	13
14	Other (specify):							14
15	TOTAL General Administration	63,764	6,527	136,941	207,232	(6,985)	200,247	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	446,807	105,751	200,168	752,726	(6,985)	745,741	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			58,319	58,319		58,319	17
18	Interest			21,607	21,607		21,607	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			193,806	193,806		193,806	23
24	GRAND TOTAL (Sum of lines 16 and 23)	446,807	105,751	393,974	946,532	(6,985)	939,547	24

Facility Name: Evergreen Place Beardstown

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.74	\$ 25.36	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.76	16.08	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	1.00	30.18	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	7.50	\$ 18.87	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
Heritage Manor RE-Beardstown LLC	Bloomington

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).

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		\$	1
2			2
Total		\$	3

Facility Name: Evergreen Place Beardstown

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

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				\$	\$ 58,319		\$ 58,319	\$	\$	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	Replaced motherboard - chiller			2018	2,795						15
16	Installed infared protection system			2018	3,068						16
17	TOTAL (lines 1 thru 16)				\$ 258,548	\$ 58,319		\$ 58,319	\$	\$	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

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 258,548	\$ 58,319		\$ 58,319	\$	\$	1
2									2
3	No Improvements in 2019	2019							3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 258,548	\$ 58,319		\$ 58,319	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2019

Ending: 2/31/2019

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Heritage Manor 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 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					/ /	\$	\$	/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Busey Bank		xx	Working Capital	/ /			/ /		21,607	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$ 21,607	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$ 21,607	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.

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Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,682	\$	1
2	Cash-Patient Deposits	11,140		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	640,458		3
4	Supply Inventory (priced <u>FIFO</u>)	26,373		4
5	Short-Term Investments			5
6	Prepaid Insurance	734		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,246,042)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (565,655)	\$	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)	\$ (565,655)	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 88,351	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,140		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	212,851		30
31	Accrued Taxes Payable	8,388		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 320,730	\$	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)	\$ 320,730	\$	45
46	TOTAL EQUITY	\$ (886,385)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ (565,655)	\$	47

*(See instructions.)

Facility Name: Evergreen Place Beardstown

Report Period Beginning: 1/1/2019

Ending:

12/31/2019

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	\$ 875,755	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 875,755	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	Miscellaneous		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)	\$ 875,755	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	277,266	19
20	Health Care/ Personal Care	268,228	20
21	General Administration	207,232	21
	B. Capital Expense		
22	Ownership	193,806	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)	\$ 946,532	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (70,777)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (70,777)	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

Heritage Health Beardstown and Evergreen Place SLF
Allocation of Shared Expenses
For the Twelve Months Ending December 31, 2019

[illegible]