

		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: 1000107

Facility Name: Evergreen Place Litchfield

Address: 1015 E Tyler Litchfield 62056

County: Montgomery

Telephone Number: (217) 324-1500 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2008

Type of Ownership:

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

xx PROPRIETARY
Individual
xx 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 1/1/2019 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

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

Date of change in certified units

11 / 11

If no, explain.

had during this year. None (Do not include bed-hold days in Section B.)

STATE OF ILLINOIS

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Facility Name: Evergreen Place Litchfield

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	156,376	158,689		315,065		315,065	1
2	Housekeeping, Laundry and Maintenance	81,503	36,362		117,865		117,865	2
3	Heat and Other Utilities			152,447	152,447		152,447	3
4	Other (specify):							4
5	TOTAL General Services	237,879	195,051	152,447	585,377		585,377	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	316,169	4,293	7,704	328,166		328,166	6
7	Activities and Social Services	26,640	3,067		29,707		29,707	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	342,809	7,360	7,704	357,873		357,873	9
	C. General Administration							
10	Administrative and Clerical	151,169	12,219	200,645	364,033	(41,154)	322,879	10
11	Marketing Materials, Promotions and Advertising			36,674	36,674	(29,562)	7,112	11
12	Employee Benefits and Payroll Taxes			156,262	156,262		156,262	12
13	Insurance-Property, Liability and Malpractice			76,802	76,802		76,802	13
14	Other (specify):							14
15	TOTAL General Administration	151,169	12,219	470,383	633,771	(70,716)	563,055	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	731,857	214,630	630,534	1,577,021	(70,716)	1,506,305	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			259,466	259,466		259,466	17
18	Interest			406,000	406,000	(27,222)	378,778	18
19	Real Estate Taxes			65,316	65,316		65,316	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			27,358	27,358		27,358	21
22	Other (specify):							22
23	TOTAL Ownership			758,140	758,140	(27,222)	730,918	23
24	GRAND TOTAL (Sum of lines 16 and 23)	731,857	214,630	1,388,674	2,335,161	(97,938)	2,237,223	24

Facility Name: Evergreen Place Litchfield

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	0.99	\$ 31.21	1
2	Licensed Practical Nurses	0.70	18.19	2
3	Certified Nurse Assistants	8.39	12.98	3
4	Activity Director & Assistants	0.97	13.51	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	7.08	10.73	7
8	Dishwashers			8
9	Maintenance Workers	0.98	19.52	9
10	Housekeepers	1.94	10.12	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	2.52	14.93	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	23.57	\$ 13.49	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

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	0.10%		\$ 50,000	1
2	Cinnaire	99.90%		5,000	2
3					3
4					4
5					5
Total				\$ 55000	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	Heritage Operations Group LLC	\$ 70,172	1
2			2
Total		\$ 70,172	3

Facility Name: Evergreen Place Litchfield

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

VIII. OWNERSHIP COSTSA. Purchase price of land 59,450 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 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	69				\$ 9,158,426	\$ 254,519		\$ 254,519		\$ 2,782,948	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2009	13,600						6
7	Electric Door Opener			2011	3,575						7
8	Flooring			2014	3,052						8
9	10 Ton Compressor Installation			2014	3,767						9
10	Reconstruct fire panels			2014	5,000						10
11	Install new plank flooring			2015	3,312						11
12	New compressor and expansion valve			2016	2,876						12
13	Install new entryway carpet			2016	3,112						13
14	Common area upgrade - new flooring			2017	3,494						14
15	Carpet roll acquisitions - resident rooms			2018	9,464						15
16	Nurse call and Phone system installation			2018	54,116						16
17	TOTAL (lines 1 thru 16)				\$ 9,263,794	\$ 254,519		\$ 254,519		\$ 2,782,948	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	\$ 732,116	\$ 4,947	\$ 4,947			\$ 711,163	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 732,116	\$ 4,947	\$ 4,947			\$ 711,163	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		\$ 9,263,794	\$ 254,519		\$ 254,519	\$	\$ 2,782,948	1
2									2
3	Carpet - Corridors	2019	6,359						3
4	Carpet - Resident Room	2019	3,208						4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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18									18
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22									22
23									23
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)		\$ 9,273,361	\$ 254,519		\$ 254,519	\$	\$ 2,782,948	34

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

Facility Name: Evergreen Place Litchfield

Report Period Beginning: 1/1/2019

Ending: 2/31/2019

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		XX	Mortgage	/ /	\$	6,928,388	/ /		\$ 406,000	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	6,928,388			\$ 406,000	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-27,222	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	6,928,388			\$ 378,778	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 Litchfield

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	\$ 1,316,901	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	377,412		3
4	Supply Inventory (priced <u>FIFO</u>)	25,165		4
5	Short-Term Investments			5
6	Prepaid Insurance	89,101		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(3,030)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,805,549	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	788,611		13
14	Buildings, at Historical Cost	8,537,574		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	732,116		16
17	Accumulated Depreciation (book methods)	(3,494,111)		17
18	Deferred Charges	162,170		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): <u>CIP</u>	5,400		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,731,760	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,537,309	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 58,606	\$	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	67,010		31
32	Accrued Interest Payable	30,645		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Resident Trust</u>	5,400		35
36	<u>Management Fees</u>	607,867		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 769,528	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,928,388		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)	\$ 6,928,388	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,697,916	\$	45
46	TOTAL EQUITY	\$ 839,393	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,537,309	\$	47

*(See instructions.)

Facility Name: Evergreen Place Litchfield

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	\$ 2,367,043	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,367,043	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	9,786	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 9,786	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	27,222	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 27,222	14
	D. Other Revenue (specify):		
15	Miscellaneous	(798)	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ (798)	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,403,253	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	585,377	19
20	Health Care/ Personal Care	357,873	20
21	General Administration	633,771	21
	B. Capital Expense		
22	Ownership	758,140	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)	\$ 2,335,161	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 68,092	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 68,092	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