

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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: 2015

Type of Ownership:

VOLUNTARY, NON-PROFIT Charitable Corp. Trust

xx PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. Limited Liability Co. Trust Other

GOVERNMENTAL State County Other

IRS Exemption Code

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 1/1/2021 to 12/31/2021 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

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

Page 3

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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	299,974	284,898		584,872		584,872	1
2	Housekeeping, Laundry and Maintenance	127,451	92,027		219,478		219,478	2
3	Heat and Other Utilities			183,963	183,963		183,963	3
4	Other (specify):							4
5	TOTAL General Services	427,425	376,925	183,963	988,313		988,313	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	483,699	114,001	2,487	600,187		600,187	6
7	Activities and Social Services	40,687	9,707		50,394		50,394	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	524,386	123,708	2,487	650,581		650,581	9
	C. General Administration							
10	Administrative and Clerical	212,637	22,853	190,897	426,387	(16,496)	409,891	10
11	Marketing Materials, Promotions and Advertising			43,579	43,579	(22,430)	21,149	11
12	Employee Benefits and Payroll Taxes			223,408	223,408		223,408	12
13	Insurance-Property, Liability and Malpractice			27,800	27,800		27,800	13
14	Other (specify):							14
15	TOTAL General Administration	212,637	22,853	485,684	721,174	(38,926)	682,248	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,164,448	523,486	672,134	2,360,068	(38,926)	2,321,142	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					364,729	364,729	17
18	Interest					201,839	201,839	18
19	Real Estate Taxes					108,883	108,883	19
20	Rent -- Facility and Grounds			719,777	719,777	(665,620)	54,157	20
21	Rent -- Equipment			30,612	30,612		30,612	21
22	Other (specify):							22
23	TOTAL Ownership			750,389	750,389	9,831	760,220	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,164,448	523,486	1,422,523	3,110,457	(29,095)	3,081,362	24

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.52	\$ 35.24	1
2	Licensed Practical Nurses	2.29	25.50	2
3	Certified Nurse Assistants	9.03	17.27	3
4	Activity Director & Assistants	1.28	15.23	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10.73	13.44	7
8	Dishwashers			8
9	Maintenance Workers	2.03	18.91	9
10	Housekeepers	1.98	11.59	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	3.92	26.10	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	31.78	\$ 17.62	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
None			

OTHER RELATED BUSINESS ENTITIES

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

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).

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%		\$	1
2	Steve Horve	17.50%			2
3	Jeff Horve	17.50%			3
4	Development Services Grp	15.00%			4
5					5
Total				\$	6

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

1	Heritage Operations Group LLC	\$ 156,048	1
2			2
Total		\$ 156,048	3

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

VIII. OWNERSHIP COSTSA. 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	\$ 272,902		\$ 272,902	\$	1,608,292	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Construct new exterior signage			2016	4,144						6
7	Install new booster pump			2016	2,709						7
8	Acquired carpet roll for future use			2016	4,139						8
9	Replaced roof railings - safety			2017	7,350						9
10	Purchased and installed carpet throughout facility			2017	18,091						10
11	Acquire carpet rolls for resident apartments			2018	20,904						11
12	Air conditioning installation			2018	6,571						12
13	Wataer heater installation			2018	8,000						13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,501,908	\$ 272,902		\$ 272,902	\$	1,608,292	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	\$ 550,732	\$ 83,083	\$ 83,083	\$		\$ 415,423	18
19	Vehicles	61,203	8,743	8,743			9,472	19
20	TOTAL (lines 18 and 19)	\$ 611,935	\$ 91,826	\$ 91,826	\$		\$ 424,895	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

Facility Name & ID Number Evergreen Place Alton

#

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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		\$ 9,501,908	\$ 272,902		\$ 272,902	\$	\$ 1,608,292	1
2									2
3	Resident room carpet roll purchases	2019	30,927						3
4	Corridor remodeling - painting and carpeting	2019	18,285						4
5	Install new generator	2019	165,477						5
6	Dining room - install RTU and wall guards	2019	8,531						6
7	Upgrade computer network	2019	16,103						7
8	Replace Jockey Pump	2019	3,498						8
9	Furnace upgrade	2019	5,500						9
10	Install mini-split air handling - elevator room	2019	2,900						10
11									11
12	Purchase carpet rolls for resident rooms	2020	22,392						12
13	Patch, seal and stripe main parking lot	2020	9,150						13
14	Construct utility shed	2020	5,147						14
15	Pour new concrete - patio and sidewalk	2020	4,000						15
16									16
17	Acquire carpet rolls for future use - resident rooms	2021	19,787						17
18	Install new hallway flooring	2021	82,291						18
19	Replace kitchen rooftop air conditioning unit	2021	10,417						19
20	Install 100 gallon hot water heater	2021	9,813						20
21	Replace automatic door operating unit	2021	3,676						21
22	Replace valve	2021	3,457						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)		\$ 9,923,259	\$ 272,902		\$ 272,902	\$	\$ 1,608,292	34

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

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 / 2018	\$ 665,620	5 yrs	10 Yrs	3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		92		\$ 665,620			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	INB		xx	Mortgage	/ /	\$	7,678,468	/ /		\$ 203,346	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,678,468			\$ 203,346	7
	B. Non-Facility Related										
8					/ /			/ /		-1,507	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,678,468			\$ 201,839	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 Alton

Report Period Beginning: 1/1/2021

Ending: 12/31/2021

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 831,961	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	73,154		3
4	Supply Inventory (priced at)	4,875		4
5	Short-Term Investments			5
6	Prepaid Insurance	8,115		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	539,065		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,457,170	\$	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)	\$ 1,457,170	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 155,644	\$	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 Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust			35
36	Defered Stimulus			36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 155,644	\$	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)	\$ 155,644	\$	45
46	TOTAL EQUITY	\$ 1,301,526	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,457,170	\$	47

*(See instructions.)

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 3,116,945	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,116,945	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	31,697	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	3,220	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 34,917	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,507	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,507	14
	D. Other Revenue (specify):		
15	Miscellaneous/Activity Fund	1,049	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,049	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,154,418	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	988,313	19
20	Health Care/ Personal Care	650,581	20
21	General Administration	721,174	21
	B. Capital Expense		
22	Ownership	750,389	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)	\$ 3,110,457	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 43,961	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 43,961	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

[illegible]

Evergreen Glenhaven Operations LLC
2021 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	364,729	364,729
L 18 - Interest	0	203,346	203,346
L 19 Real Estate Taxes	0	108,883	108,883
L 20 Rent - Facilities and Grounds	665,620	(665,620)	0

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