

		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: 1000001

Facility Name: Evergreen Place Beardstown

Address: 8570 St Lukes Dr Beardstown 62618

County: Cass

Telephone Number: (217) 323-1860 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 1999

Type of Ownership:

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

xx PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
xx 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 1/1/2021 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

Facility Name **Evergreen Place Beardstown****Report Period Beginning: 1/1/2021 Ending: 12/31/2021**

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	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	627	2,883		3,510	5
6	Double Unit					6
7	Other					7
8	TOTALS	627	2,883		3,510	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 36.99%

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. None (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	xx	MODIFIED		
		CASH*		CASH*

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 t

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

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:

1/1/2021

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	41,150	33,399		74,549		74,549	1
2	Housekeeping, Laundry and Maintenance	36,085	43,875		79,960		79,960	2
3	Heat and Other Utilities			36,061	36,061		36,061	3
4	Other (specify):							4
5	TOTAL General Services	77,235	77,274	36,061	190,570		190,570	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	238,354	467		238,821		238,821	6
7	Activities and Social Services	8,732	2,208		10,940		10,940	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	247,086	2,675		249,761		249,761	9
	C. General Administration							
10	Administrative and Clerical	65,412	28,082		93,494		93,494	10
11	Marketing Materials, Promotions and Advertising			3,631	3,631	(3,631)		11
12	Employee Benefits and Payroll Taxes			75,465	75,465		75,465	12
13	Insurance-Property, Liability and Malpractice			8,146	8,146		8,146	13
14	Other (specify):							14
15	TOTAL General Administration	65,412	28,082	87,242	180,736	(3,631)	177,105	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	389,733	108,031	123,303	621,067	(3,631)	617,436	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			33,990	33,990		33,990	17
18	Interest			11,980	11,980		11,980	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			114,192	114,192		114,192	20
21	Rent -- Equipment			4,029	4,029		4,029	21
22	Other (specify):							22
23	TOTAL Ownership			164,191	164,191		164,191	23
24	GRAND TOTAL (Sum of lines 16 and 23)	389,733	108,031	287,494	785,258	(3,631)	781,627	24

Facility Name: Evergreen Place Beardstown

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	0.69	\$ 28.69	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.48	17.28	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			12
13	Other Administrative			13
14	Clerical	1.02	30.97	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	7.19	\$ 20.31	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
Hertiage Manor - Beardstown LLC		Beardstown	
Heritage Manor Real Estate Beardstown LI		Beardstown	

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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: Evergreen Place Beardstown

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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				\$	\$ 31,104		\$ 31,104	\$	\$	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	\$ 31,104		\$ 31,104	\$	\$	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	\$ 29,837	\$ 2,886	\$ 2,886	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 29,837	\$ 2,886	\$ 2,886	\$		\$	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	\$ 31,104		\$ 31,104	\$	\$	1
2									2
3	No Improvements in 2019	2019							3
4									4
5	Replace duct heater	2020	3,895						5
6	Replace entry door	2020	10,375						6
7									7
8	Replace duct heater components	2021	3,965						8
9	Replace air handler motor	2021	10,450						9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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)		\$ 287,233	\$ 31,104		\$ 31,104	\$	\$	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: Haritage Manor Real Estate Beardstown 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		26	/ /	\$ 114,192			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		26		\$ 114,192			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				/ /			/ /		11,980	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$ 11,980	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$ 11,980	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

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Facility Name: Evergreen Place Beardstown

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	\$ 64,489	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	524,293		3
4	Supply Inventory (priced at)	26,373		4
5	Short-Term Investments			5
6	Prepaid Insurance	597		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,900,158)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (1,284,406)	\$	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):	21,761		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 21,761	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ (1,262,645)	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	21,761		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	227,551		30
31	Accrued Taxes Payable	2,106		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Bed Tax	6,673		35
36	Defered Stimulus	149,797		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 407,888	\$	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)	\$ 407,888	\$	45
46	TOTAL EQUITY	\$ (1,670,533)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ (1,262,645)	\$	47

*(See instructions.)

Facility Name: Evergreen Place Beardstown

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	\$ 844,777	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 844,777	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/Activity Fund		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)	\$ 844,777	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	190,570	19
20	Health Care/ Personal Care	249,761	20
21	General Administration	180,736	21
	B. Capital Expense		
22	Ownership	164,191	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)	\$ 785,258	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 59,519	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 59,519	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, 2021

	SLF 12/31/21	SNF 12/31/21	
-----	-----	-----	
PRIVATE DAYS	2,883	2,642	
MEDICAID DAYS	627	14,175	
MEDICARE DAYS	0	2,547	SLF %
TOTAL DAYS	3,510	19,364	15.34%
LICENSED DAYS	9,490	28,835	
PERCENT OCCUPANCY	36.99%	67.15%	59.68%

	<u>Per G/L</u>
ROUTINE SERVICE INCOME	844,777
NET ANCILLARY INCOME	0
TOTAL OPERATING INCOM	<u>844,777</u>

SUMMARY:	<u>ALLOCATED</u>	<u>DIRECT</u>	<u>TOTAL</u>
GENERAL AND ADMIN	83,611	97,125	180,736
PROPERTY AND PLANT	53,598	30,905	84,503
DIETARY	72,868	1,681	74,549
LAUNDRY	26,633	1,234	27,867
HOUSEKEEPING	0	7,680	7,680
NURSING	0	238,821	238,821
OTHER SERVICES	8,732	2,208	10,940
TOTAL EXPENSES	<u>245,443</u>	<u>379,654</u>	<u>625,097</u>

GROSS MARGIN	<u>219,680</u>
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ALLOCATED INTEREST	11,274
RENT - DIRECT CHARGE	114,192
ALLOCATED DEPRECIATIO	33,990
ALLOCATED LOAN FEE AM	706
FINANCING & MGMT	<u>160,162</u>

NET INCOME	<u>59,518</u>
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	<u>Per G/L</u>	<u>Allocation</u>
<u>G&A</u>		
PR Taxes	202,347	31,050
Benefits	83,413	12,800
Health ins	182,752	28,043
Liab ins	53,088	8,146
Work Comp	23,277	3,572
	<u>544,877</u>	<u>83,611</u>

<u>Maint</u>		
Wages	88,030	13,508
Utilities	235,005	36,061
Leased Equip	26,255	4,029
	<u>349,290</u>	<u>53,598</u>

<u>Dietary</u>		
Wages	268,168	41,150
Food	208,227	31,952
Meal Fee	(1,526)	(234)
	<u>474,869</u>	<u>72,868</u>

<u>Laundry/Hsk</u>		
Wages	147,130	22,577
Supplies	26,431	4,056
	<u>173,561</u>	<u>26,633</u>

<u>Activities</u>		
Wages	56,907	8,732

Total Alloc	<u>1,599,504</u>	<u>245,443</u>
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	<u>Per G/L</u>
<u>G&A</u>	
Wages	65,412
PR/Mkt	3,631
Supplies	5,901
All Other	22,181
Taxes	0
	<u>97,125</u>

<u>Maint</u>	
Repairs	30,905
	<u>30,905</u>

<u>Dietary</u>	
Consult	681
Supplies	1,000
	<u>1,681</u>

<u>Laundry</u>	
Salary	0
Supplies	1,234
	<u>1,234</u>

<u>Housekeeping</u>	
Salary	0
Supplies	7,680
	<u>7,680</u>

<u>Nursing</u>	
Salaries	238,354
Supplies	467
	<u>238,821</u>

<u>Other Svcs</u>	
Supplies	2,208

Direct Cost	<u>379,654</u>
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Total	<u>625,097</u>
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