

Facility Name Evergreen Place of Decatur

Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Evergreen Place of Decatur	Units at End of Report Period	Unit Days During Report Period	
1	113	Single Unit Apartment	113	41,245	1
2	4825 East Evergreen	Double Unit Apartment			2
3		Other			3
4	113	TOTALS	113	41,245	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	20,003	20,678		40,681	5
6	Double Unit					6
7	Other					7
8	TOTALS	20,003	20,678		40,681	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.63%

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)

H. 62521

ACCRUAL 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 principle? _____
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 principle? _____
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 principle? _____
If no, explain. _____

Facility Name: Evergreen Place of Decatur

Report Period Beginning:

1/1/2017

Ending: 12/31/2017

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	257,028	284,464		541,492		541,492	1
2	Housekeeping, Laundry and Maintenance	105,147	46,535		151,682		151,682	2
3	Heat and Other Utilities			233,877	233,877		233,877	3
4	Other (specify):							4
5	TOTAL General Evergreen Place of Decatur	362,175	330,999	233,877	927,051		927,051	5
B. Health Care and Programs								
6	Health Care: 4825 East Evergreen	744,764	6,433	15,066	766,263		766,263	6
7	Activities and Social Services	50,838	10,829		61,667		61,667	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	795,602	17,262	15,066	827,930		827,930	9
C. General Administration								
10	Administrative and Clerical	244,206	19,422	306,942	570,570	(52,562)	518,008	10
11	Marketing Materials, Promotions and Advertising			72,453	72,453		72,453	11
12	Employee Benefits and Payroll Taxes			278,807	278,807		278,807	12
13	Insurance-Property, Liability and Malpractice			30,827	30,827		30,827	13
14	Other (specify):							14
15	TOTAL General Administration	244,206	19,422	689,029	952,657	(52,562)	900,095	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,401,983	367,683	937,972	2,707,638	(52,562)	2,655,076	16
Capital Expenses								
D. Ownership								
17	Depreciation			526,141	526,141		526,141	17
18	Interest			533,661	533,661	(2,296)	531,365	18
19	Real Estate Taxes			314,153	314,153		314,153	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			13,300	13,300		13,300	21
22	Other (specify):							22
23	TOTAL Ownership			1,387,255	1,387,255	(2,296)	1,384,959	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,401,983	367,683	2,325,227	4,094,893	(54,858)	4,040,035	24

Facility Name: Evergreen Place of Decatur

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	3.70	\$ 53.13	1
2	Licensed Practical Nurses	0.15	22.89	2
3	Certified Nurse Assistants	21.56	12.25	3
4	Activity Director & Assistants	1.94	12.70	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants Evergreen Place	12.29	10.13	7
8	Dishwashers			8
9	Maintenan 4825 East Evergreen	1.08	21.09	9
10	Housekeepers	3.34	8.46	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.65	34.84	13
14	Clerical	3.67	17.38	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	49.38	\$ 13.84	17

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 Inc	50.0%		\$ 125,000	1
2	Grand Oaks Estates LLC	50.0%		125,000	2
3					3
4		###			4
5					5
Total				\$ 250000	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	Heritage Operations Group LLC	\$ 223,797 1
2		
Total		\$ 223,797 3

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

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).

Facility Name: Evergreen Place of Decatur

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VIII. OWNERSHIP COSTS

A. Purchase price of land 528,746 Year land was acquired 2012

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	113				\$ 10,601,024	\$ 270,950		\$ 270,950	\$	\$ 1,479,317	1
2											2
3											3
4											4
5											5
Improv Evergreen Place of Decatur											
6	Five (5) Eyewash Station Construction		2013		3,392						6
7	Cable TV In 4825 East Evergreen		2013		22,394	##					7
8	Cable TV Installation-second installment		2014		28,210						8
9	Vertical PTAC cooler		2016		4,705						9
10	Split system installation		2017		5,957						10
11	Install flooring - common areas		2017		18,113						11
12	Install smoke and CO2 detectors		2017		12,937						12
13	Upgrade phone and fire panel		2017		23,591						13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 10,720,323	\$ 270,950		\$ 270,950	\$	\$ 1,479,317	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	\$ 1,537,871	\$ 218,760	\$ 218,760	\$		\$ 1,190,725	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,537,871	\$ 218,760	\$ 218,760	\$		\$ 1,190,725	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	Land improvement 2012	\$ 1,457,247	\$ 36,431	\$ 200,371	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 1,457,247	\$ 36,431	\$ 200,371	24

Facility Name: Evergreen Place of Decatur

Report Period Beginning: 1/1/2017

Ending: 2/31/2017

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	Evergreen Place of Decatur		/ /				4
5				/ /				5
6	4825 East Evergreen			/ /				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 62521 the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Lancaster Pollard		x	Mortgage	/ /	\$	11,366,642	/ /		533,661	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	11,366,642			533,661	7
	B. Non-Facility Related										
8	Interest				/ /			/ /		-2,296	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	11,366,642			531,365	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 of Decatur

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,877,527	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	273,780		3
4	Supply Inventory (priced at)	26,123		4
5	Short-Term Investments			5
6	Prepaid Insurance Evergreen Place of Decat	58,072		6
7	Other Prepaid Expenses			7
8	Accounts Receivable 4825 East Evergreen			8
9	Other(specify): Resident Trust	3,968		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,239,470	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,985,994		13
14	Buildings, at Historical Cost	10,720,324		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,537,871		16
17	Accumulated Depreciation (book methods)	(2,870,413)		17
18	Deferred Charges	196,495		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)	\$ 11,570,271	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,809,741	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 152,807	\$	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	320,431		31
32	Accrued Interest Payable	35,521		32
33	Deferred Compensation			33
34	Federal and State Income ' 62521			34
	Other Current Liabilities(specify):			
35	Resident Trust	3,968		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 512,727	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	11,366,642		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)	\$ 11,366,642	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 11,879,369	\$	45
46	TOTAL EQUITY	\$ 1,930,372	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 13,809,741	\$	47

*(See instructions.)

Facility Name: Evergreen Place of Decatur

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

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	\$ 4,456,838	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	Evergreen Place of Decatur \$ 4,456,838	3
B. Other (4825 East Evergreen)			
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	18,878	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 18,878	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	2,296	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,296	14
D. Other Revenue (specify):			
15	Miscellaneous	206	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 206	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,478,218	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	927,051	19
20	Health Care/ Personal Care	827,930	20
21	General Administration	952,657	21
B. Capital Expense			
22	Ownership	1,387,255	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)	\$ 4,094,893	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 383,325	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 383,325	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

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg 3 Line #	Adjustment Amount			
PETTY CASH	1,877,527						1,009	1,009	CASH 1,877,527
CASH IN BANK							1,100	1,100	ACCTS REC 459,175
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FO -185,395
ACCOUNTS RECEIVABLE	273,780						1,110	1,110	ACCTS RECEIV-M/C
MEDICARE RECEIVABLES							1,125	1,125	ACCTS RECEIV-IPA
IPA INCOME RECEIVABLE							1,135	1,135	ACCTS RECEIV-IC
MEDICARE COST REPORT							1,140	1,140	UNAPPLIED CASH RECEIPTS
ACCOUNTS RECEIVABLE-IC							1,145	1,145	A/R SUSPENSE-REFUNDS
UNAPPLIED CASH RECEIPTS							1,200	1,200	PREPAID EXP 58,072
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300	DIETARY IN 19,707
PREPAID INSURANCE	58,072						1,310	1,310	SUPPLIES IN 6,416
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY
FOOD INVENTORY							1,409	1,409	LAND 1,985,994
SUPPLIES INVENTORY	26,123						1,450	1,450	FURNITURE 1,537,871
LAND	1,985,994						1,460		ACCUM DEP -1,190,725
FURNITURE & EQUIPMENT	1,537,871						1,475	1,475	BUILDING 10,720,324
ACCUM DEPR-FURN & EQUIP	-1,190,725						1,490	1,490	ACCUM DEP -1,679,688
BUILDING & IMPROVEMENT	10,720,324						1,530	1,530	RESIDENT F 3,968
ACCUM DEPR-BUILDING	-1,679,688						1,550	1,550	LOAN FEES 196,495
RESIDENT FUNDS	3,968						1,551	1,551	LOAN FEES 0
LOAN FEES	196,495						1,850	1,850	INTERCOMI 0
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUNTS -152,807
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE
INTRACOMPANY	0						2,100	2,100	ACCRUED F 0
ACCOUNTS PAYABLE	-152,807						2,100	2,100	PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR
ACCRUED PAYROLL	0						2,110	2,110	ACCRUED F 0
ACCRUED VACATION PAY	0						2,120	2,120	U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125	FICA TAXES 0
FICA TAX PAYABLE	0	0					2,130	2,130	FEDERAL W/H TAX PAYABLE
FIT PAYABLE							2,140	2,140	STATE W/H TAX PAYABLE
STATE W/H PAYABLE		0					2,152	2,152	WORKERS COMP ACCRUAL
EARNED INCOME CREDIT							2,225	2,225	EMPLOYEE INSURANCE REFUND
UC FED CREDIT REDUCTION							2,230	2,230	PAYROLL SAVINGS
PAYROLL SAVINGS							2,235	2,240	UNITED FUND