

FOR BHF USE					

LL2

Supportive Living Facility

**2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)**

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.

<p>I. Facility ID Number: <u>1000107</u></p> <p>Facility Name: <u>Evergreen Litchfield LP</u></p> <p>Address: <u>1015 E Tyler</u> <u>Litchfield</u> <small>Number City Zip Code</small></p> <p>County: <u>Montgomery</u></p> <p>Telephone Number: (<u>217</u>) <u>452-7300</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>2008</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>craig ater</u> Telephone Number: <u>309-823-7135</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust			<input type="checkbox"/> Other	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2011</u> to <u>12/31/2011</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) <u>Craig Ater</u> (Title) <u>Exec VP & CFO</u></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____) Fax # ()</td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Craig Ater</u> (Title) <u>Exec VP & CFO</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____) Fax # ()
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																											
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State																											
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Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____) Fax # ()																												

Facility Name: Evergreen Litchfield LP

Report Period Beginning:

01/01/2011

Ending: 12/31/2011

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	167,943	150,442		318,385		318,385	1
2	Housekeeping, Laundry and Maintenance	69,635	36,617		106,252		106,252	2
3	Heat and Other Utilities			126,741	126,741		126,741	3
4	Other (specify):							4
5	TOTAL General Services	237,578	187,059	126,741	551,378		551,378	5
B. Health Care and Programs								
6	Health Care/ Personal Care	246,982	1,393		248,375		248,375	6
7	Activities and Social Services	29,469	1,685		31,154		31,154	7
8	Other (specify):			6,001	6,001		6,001	8
9	TOTAL Health Care and Programs	276,451	3,078	6,001	285,530		285,530	9
C. General Administration								
10	Administrative and Clerical	150,078	9,140	162,074	321,292	(500)	320,792	10
11	Marketing Materials, Promotions and Advertising			70,028	70,028		70,028	11
12	Employee Benefits and Payroll Taxes			146,430	146,430		146,430	12
13	Insurance-Property, Liability and Malpractice			34,995	34,995		34,995	13
14	Other (specify):							14
15	TOTAL General Administration	150,078	9,140	413,527	572,745	(500)	572,245	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	664,107	199,277	546,269	1,409,653	(500)	1,409,153	16
Capital Expenses								
D. Ownership								
17	Depreciation			317,747	317,747		317,747	17
18	Interest			425,630	425,630	(501)	425,129	18
19	Real Estate Taxes			2,071	2,071		2,071	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			20,291	20,291		20,291	21
22	Other (specify):							22
23	TOTAL Ownership			765,739	765,739	(501)	765,238	23
24	GRAND TOTAL (Sum of lines 16 and 23)	664,107	199,277	1,312,008	2,175,392	(1,001)	2,174,391	24

Facility Name: Evergreen Litchfield LP

Report Period Beginning 01/01/2011

Ending:

12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 25.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	12.00	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	12.00	5
6	Head Cook	1	12.00	6
7	Cook Helpers/Assistants	5	10.00	7
8	Dishwashers			8
9	Maintenance Workers	1	15.00	9
10	Housekeepers	1	10.00	10
11	Laundry			11
12	Managers	1	40.00	12
13	Other Administrative	2	20.00	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20	\$	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				\$	1	
2					2	
3					3	
4					4	
5					5	
				Total	\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	\$ 63,696	1
2			2
		Total	\$ 63,696 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
Evergreen Streator LP		Streator	
Evergreen Litchfield LP		Litchfield	
Evergreen Beardstown		Beardstown	

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 Litchfield LP

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

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	69				\$ 9,151,234	\$ 247,963		\$ 247,963	\$	\$ 783,947	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											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,168,409	\$ 247,963		\$ 247,963	\$	\$ 783,947	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	\$ 697,487	\$ 69,784	\$ 69,784	\$		\$ 219,824	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 697,487	\$ 69,784	\$ 69,784	\$		\$ 219,824	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: Evergreen Litchfield LP

Report Period Beginning: 01/01/2011

Ending: 2/31/2011

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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			/ /	\$			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	Name of Lender	2		3	4	6		7	8	9		
			Related**				Purpose of Loan	Date of Note					Amount of Note
			YES	NO			Original	Balance					
		A. Directly Facility Related											
		Long-Term											
1		IHDA		x	Mortgage	/ /	\$	7,882,400	/ /2043		\$	425,630	1
2						/ /			/ /				2
3						/ /			/ /				3
		Working Capital											
4						/ /			/ /				4
5						/ /			/ /				5
6						/ /			/ /				6
7		TOTAL Facility Related					\$	7,882,400			\$	425,630	7
		B. Non-Facility Related											
8		Interest Income				/ /			/ /			-501	8
9						/ /			/ /				9
10		TOTALS (lines 7, 8 and 9)					\$	7,882,400			\$	425,129	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 Litchfield LP

Report Period Beginning: 01/01/2011

Ending:

12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 927,342	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	344,474		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	75,453		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,347,269	\$	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	8,439,248		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	697,487		16
17	Accumulated Depreciation (book methods)	(1,003,771)		17
18	Deferred Charges	137,115		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)	\$ 9,058,690	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,405,959	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 89,564	\$	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	2,124		31
32	Accrued Interest Payable	35,292		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35		1,020		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 128,000	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,966,855		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)	\$ 8,966,855	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,094,855	\$	45
46	TOTAL EQUITY	\$ 1,311,104	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,405,959	\$	47

*(See instructions.)

Facility Name: Evergreen Litchfield LP

Report Period Beginning: 01/01/2011

Ending:

12/31/2011

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	1	Amount	
	Revenue		
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,116,170	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,116,170	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	6,672	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 6,672	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	501	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 501	14
	D. Other Revenue (specify):		
15			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)	\$ 2,123,343	18

	2	Amount	
	Expenses		
	A. Operating Expenses		
19	General Services	551,378	19
20	Health Care/ Personal Care	285,530	20
21	General Administration	572,745	21
	B. Capital Expense		
22	Ownership	765,739	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):	70	25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,175,462	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (52,119)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (52,119)	31

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount			
PETTY CASH	927,342						1,009	1,009	PETTY CA 927,342
CASH IN BANK							1,100	1,100	ACCTS RI 344,474
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FOR UNCOLLECTIBLES
ACCOUNTS RECEIVABLE	344,474						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 75,453
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300	DIETARY INVENTORY
PREPAID INSURANCE	75,453						1,310	1,310	SUPPLIES INVENTORY
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY
FOOD INVENTORY							1,409	1,409	LAND 788,611
SUPPLIES INVENTORY							1,450	1,450	FURNITU 697,487
LAND	788,611						1,460		-219,824
FURNITURE & EQUIPMENT	697,487						1,475	1,475	CODE AL 8,439,248
ACCUM DEPR-FURN & EQUIP	-219,824						1,490	1,490	ACCUM I -783,947
BUILDING & IMPROVEMENT	8,439,248						1,530	1,530	RESIDEN' 0
ACCUM DEPR-BUILDING	-783,947						1,550	1,550	LOAN FEI 137,115
RESIDENT FUNDS	0						1,551	1,551	LOAN FEES ADDED
LOAN FEES	137,115						1,850	1,850	INTERCO 0
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUN' -89,564
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE
INTRACOMPANY	0						2,100	2,100	ACCRUEI 0
ACCOUNTS PAYABLE	-89,564						2,100	2,100	PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR
ACCRUED PAYROLL	0						2,110	2,110	ACCRUEI 0
ACCRUED VACATION PAY	0						2,120	2,120	U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125	FICA TAX 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	EMPLOYEEE INSURANCE REFUND
UC FED CREDIT REDUCTION							2,230	2,230	PAYROLL SAVINGS
PAYROLL SAVINGS							2,235	2,240	UNITED FUND

