

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

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: 1000124

Facility Name: Oakwood Estates

Address: 200 South Logan Street Stronghurst 61480

Number City Zip Code

County: Henderson

Telephone Number: (309-) 924-1910 Fax # 309 924-1277

Federal Employer ID Number:

Date Current Owners were Certified: 07/09/10

Type of Ownership:

☒	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code 501 c 3		☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:

Name: James G. Hull, C.P.A. Telephone Number: (217 228-1950

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 01/01/10 to 12/31/10 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)		
	(Title)		
Paid Preparer	(Signed)		(Date)
	(Print Name and Title)	James G. Hull, C.P.A. Vice Pres	
	(Firm Name & Address)	WDM Computer Services, Inc. 1900 Harrison, Quincy, IL 62301	
	(Telephone)	217 228-1950 Fax 217-222-6053	

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	Oakwood Estates
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Report Period Beginning: 01/01/10 **Ending:** 12/31/10

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 07/09/10

	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	16	Single Unit Apartment	16	5,840	1
2	2	Double Unit Apartment	2	730	2
3		Other			3
4	18	TOTALS	18	6,570	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	119	2,138		2,257	5
6	Double Unit					6
7	Other					7
8	TOTALS	119	2,138		2,257	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	34.35%
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D. Indicate the number of paid bed-hold days the SLF had during this year
134 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)

N/A

H. ACCOUNTING BASIS

ACCUAL		MODIFIED	
		CASH*	CASH*
	X		

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31/10 **Fiscal Year:** 12/31/10

*** 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? Yes If yes, did the facility make all of the

required payments of interest and principle? Yes

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 principle?

If no, explain.

Facility Name: Oakwood Estates

Report Period Beginning 01/01/10 Ending: 12/31/10

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 17.97	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	4	8.47	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	1	14.33	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	6	\$ 9.62	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
Henderson County Reterment Center	Stronghurst

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	\$	1
2		2
Total		\$ 3

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: Henderson County Retirement Center, Inc. If yes, what is the value of those services? \$ 3,344
(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: Oakwood Estates

Report Period Beginning:

01/01/10

Ending:

12/31/10

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase		22,700	1,120	23,820	(2,948)	20,872	1
2	Housekeeping, Laundry and Maintenance		3,457	6,450	9,907		9,907	2
3	Heat and Other Utilities			13,981	13,981		13,981	3
4	Other (sp Waste removal			784	784		784	4
5	TOTAL General Services		26,157	22,335	48,492	(2,948)	45,544	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	84,070	550	162	84,782		84,782	6
7	Activities and Social Services		645		645		645	7
8	Other (specify): Gift Shop Expenses		788		788		788	8
9	TOTAL Health Care and Programs	84,070	1,983	162	86,215		86,215	9
	C. General Administration							
10	Administrative and Clerical	29,925	2,444	5,536	37,905		37,905	10
11	Marketing Materials, Promotions and Advertising			13,725	13,725		13,725	11
12	Employee Benefits and Payroll Taxes			16,246	16,246		16,246	12
13	Insurance-Property, Liability and Malpractice			9,314	9,314		9,314	13
14	Other (specify):			8,598	8,598	(835)	7,763	14
15	TOTAL General Administration	29,925	2,444	53,419	85,788	(835)	84,953	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	113,995	30,584	75,916	220,495	(3,783)	216,712	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			51,741	51,741		51,741	17
18	Interest			85,166	85,166		85,166	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			136,907	136,907		136,907	23
24	GRAND TOTAL (Sum of lines 16 and 23)	113,995	30,584	212,823	357,402	(3,783)	353,619	24

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/10

Ending: 12/31/10

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	20		2009	2009	\$ 1,631,080	\$ 41,823	39	\$ 41,823	\$	\$ 48,793	1
2											2
3											3
4											4
5											5
6	Improvement Type										
6	Land Improvements			2009	24,610	1,641	15	1,641		1,914	6
7	Building equipment			2009	5,764	288	20	288		336	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)				\$ 1,661,454	\$ 43,752		\$ 43,752	\$	\$ 51,043	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	\$ 57,514	\$ 7,876	\$ 7,876	\$	7	\$ 9,161	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 57,514	\$ 7,876	\$ 7,876	\$		\$ 9,161	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

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		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	USDA		X	Mortgage	10/22/08	\$ 673,400	\$ 671,403	10/22/38	4.5000	\$ 28,983	1
2	Security Savings		X	Mortgage	10/22/08	849,849	1,706,542	8/1/39	6.5000	56,183	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,523,249	\$ 2,377,945			\$ 85,166	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,523,249	\$ 2,377,945			\$ 85,166	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: Oakwood Estates

Report Period Beginning: 01/01/10

Ending:

12/31/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 38,798	\$ 77,446	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		271,396	3
4	Supply Inventory (priced at <u>Fifo</u>)		23,874	4
5	Short-Term Investments		381,739	5
6	Prepaid Insurance	7,038	14,852	6
7	Other Prepaid Expenses	1,076	3,622	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 46,912	\$ 772,929	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		22,500	13
14	Buildings, at Historical Cost	1,660,607	4,145,727	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	59,718	945,016	16
17	Accumulated Depreciation (book methods)	(60,319)	(2,163,059)	17
18	Deferred Charges	(17,850)	(17,850)	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>C-I-P</u>		1,181	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,642,156	\$ 2,933,515	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,689,068	\$ 3,706,444	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,514	\$ 101,573	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		25,000	29
30	Accrued Salaries Payable	9,624	118,584	30
31	Accrued Taxes Payable		868	31
32	Accrued Interest Payable		8,969	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Group Insurance</u>		2,626	35
36	<u>Property Taxes</u>		1,269	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 12,138	\$ 258,889	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	671,403	2,377,945	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)	\$ 671,403	\$ 2,377,945	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 683,541	\$ 2,636,834	45
46	TOTAL EQUITY	\$ 1,005,527	\$ 1,069,610	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,689,068	\$ 3,706,444	47

*(See instructions.)

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/10

Ending:

12/31/10

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

		1	
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 183,642	1
2	Discounts and Allowances	(2,000)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 181,642	3
	B. Other Operating Revenue		
4	Special Services	5	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	2,749	7
8	Barber and Beauty Care	28	8
9	Non-Resident Meals	2,948	9
10	Laundry	600	10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 6,330	11
	C. Non-Operating Revenue		
12	Contributions	2,694	12
13	Interest and Other Investment Income	27	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 2,721	14
	D. Other Revenue (specify):		
15	Income From Vehicle Use	798	15
16	See List Attached	802	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 1,600	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 192,293	18

		2	
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	48,492	19
20	Health Care/ Personal Care	86,215	20
21	General Administration	85,788	21
	B. Capital Expense		
22	Ownership	136,907	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 357,402	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ (165,109)	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ (165,109)	31

Oakwood Estates and Retirement Village
01/01/10 to 12/31/10

Schedule VII. B

Oakwood Receives clerical services from Henderson County Retirement Center in the amount of \$1344.00
Averages 1.88 hrs per week at \$13.77 per hour.

Oakwood receives maintenance services from Henderson County Retirement Center in the amount of \$2000.00
Averages around 10 hrs per week at \$10 per hour (last 5 month of 2010)

Schedule VII. C.

Oakwood buys some food from Henderson County Retirement Center.
Food purchased for 2010 was \$325.70

Schedule XII, Line 16

Applications Income	\$350.00
Equipment Rental Income	\$400.00
Miscellaneous Income	\$49.60
Rounding	\$2.00
	<u>\$801.60</u>

Schedule IV, Line 2, Column 3

Gas	\$2,514.77
Electric	\$11,024.15
Water	\$442.03
	<u>\$13,980.95</u>

Schedule IV, Line 14, Column 14

Dues and Subscription	\$1,278.42
License Fee	\$75.00
Vehicular Exp	\$1,091.84
Bus Driver	\$90.00
Legal Exp.	\$2,313.75
Seminar Exp.	\$1,098.60
Training	\$19.00
Data Processing	\$2,400.00
Misc Exp.	\$231.13
	<u>\$8,597.74</u>

Schedule IV, Column 5

Line 14 bank fees of \$37.00
Line 1 Employee and Guest Meals \$2,947.72
Line 14 Transportation income of \$798.00

Schedule VII, Part A.

Oakwood Estates and Retirement Village is a wholly owned division of
Henderson County Retirement Center, Inc.