

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000100

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 501c3	☐	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 01/01/2012 to 12/31/12 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 President

(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

Report Period Beginning: 01/01/2012 Ending: 12/31/12

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	<u>16</u>	Single Unit Apartment	<u>16</u>	<u>5,856</u>	1
2	<u>2</u>	Double Unit Apartment	<u>2</u>	<u>1,464</u>	2
3		Other			3
4	<u>18</u>	TOTALS	<u>18</u>	<u>7,320</u>	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	<u>1,897</u>	<u>3,540</u>		<u>5,437</u>	5
6	Double Unit		<u>892</u>		<u>892</u>	6
7	Other					7
8	TOTALS	<u>1,897</u>	<u>4,432</u>		<u>6,329</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 86.46%

D. Indicate the number of paid bed-hold days the SLF had during this year
232 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

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/12 Fiscal Year: 12/31/12

* 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 the facility
make all of the required payments of interest and principle?

If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Oakwood Estates

Report Period Beginning:

01/01/2012

Ending:

12/31/12

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	6,019	54,845	1,413	62,277	(2,562)	59,715	1
2	Housekeeping, Laundry and Maintenance		5,174	13,169	18,343		18,343	2
3	Heat and Other Utilities			21,071	21,071		21,071	3
4	Other (specify):			957	957		957	4
5	TOTAL General Services	6,019	60,019	36,610	102,648	(2,562)	100,086	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	121,759	1,247		123,006		123,006	6
7	Activities and Social Services		2,051		2,051		2,051	7
8	Other (specify):		272		272		272	8
9	TOTAL Health Care and Programs	121,759	3,570		125,329		125,329	9
	C. General Administration							
10	Administrative and Clerical	42,474	1,691	7,452	51,617		51,617	10
11	Marketing Materials, Promotions and Advertising		189	7,349	7,538		7,538	11
12	Employee Benefits and Payroll Taxes			29,876	29,876		29,876	12
13	Insurance-Property, Liability and Malpractice			8,129	8,129		8,129	13
14	Other (specify):			10,431	10,431	(3,284)	7,147	14
15	TOTAL General Administration	42,474	1,880	63,237	107,591	(3,284)	104,307	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	170,252	65,469	99,847	335,568	(5,846)	329,722	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			52,915	52,915	(9)	52,906	17
18	Interest			84,493	84,493	(66)	84,427	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			137,408	137,408	(75)	137,333	23
24	GRAND TOTAL (Sum of lines 16 and 23)	170,252	65,469	237,255	472,976	(5,921)	467,055	24

Facility Name: Oakwood Estates

Report Period Beginning 01/01/2012 Ending: 12/31/12

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0	\$ 18.69	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6	9.07	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	0	8.89	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	20.35	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	8	\$ 10.74	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 Retirement Center		Stronghurst	

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? \$ 7,320
(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				\$	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

Facility Name: Oakwood Estates

Report Period Beginning:

01/01/2012

Ending:

12/31/12

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	\$	\$ 132,438	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements			2009	24,610	1,641	15	1,641		5,195	6
7	Building Repairs			2009	5,764	288	20	288		912	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	\$	\$ 138,545	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	\$ 66,978	\$ 8,789	\$ 8,786	(3)	5	\$ 26,512	18
19	Vehicles	3,675	374	368	(6)	5	3,675	19
20	TOTAL (lines 18 and 19)	\$ 70,653	\$ 9,163	\$ 9,154	(9)		\$ 30,187	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: Oakwood Estates

Report Period Beginning: 01/01/2012 Ending: 12/31/12

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	\$ 646,055	10/22/38	4.5000	\$ 29,375	1
2	Security Savings		X	Mortgage	10/22/08	849,849	847,014	8/1/39	6.5000	55,118	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,523,249	\$ 1,493,069			\$ 84,493	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,523,249	\$ 1,493,069			\$ 84,493	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: 01/01/2012

Ending:

12/31/12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 24,881	\$ 166,157	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	63,048	623,522	3
4	Supply Inventory (priced <u>LIFO</u>)	2,504	30,700	4
5	Short-Term Investments		390,005	5
6	Prepaid Insurance	9,548	19,680	6
7	Other Prepaid Expenses	1,519	5,012	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 101,500	\$ 1,235,076	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	4,241,188	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	71,499	1,058,496	16
17	Accumulated Depreciation (book methods)	(168,732)	(2,517,234)	17
18	Deferred Charges	(28,590)	(28,590)	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (CIP		1,181	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,534,784	\$ 2,777,541	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,636,284	\$ 4,012,617	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,826	\$ 110,642	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		200,000	29
30	Accrued Salaries Payable	15,094	107,600	30
31	Accrued Taxes Payable		3,637	31
32	Accrued Interest Payable	4,262	8,585	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Payroll Withholdings</u>		4,682	35
36	<u>Rounding</u>		(1)	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 24,182	\$ 435,145	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,493,069	2,309,475	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)	\$ 1,493,069	\$ 2,309,475	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,517,251	\$ 2,744,620	45
46	TOTAL EQUITY	\$ 119,033	\$ 1,267,997	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,636,284	\$ 4,012,617	47

*(See instructions.)

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/2012

Ending:

12/31/12

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 545,371	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 545,371	3
	B. Other Operating Revenue		
4	Special Services	84	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	4,441	7
8	Barber and Beauty Care		8
9	Non-Resident Meals	2,562	9
10	Laundry	2,430	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 9,517	11
	C. Non-Operating Revenue		
12	Contributions	3,048	12
13	Interest and Other Investment Income	66	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,114	14
	D. Other Revenue (specify):		
15	See List Attached	4,186	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,186	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 562,188	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	102,648	19
20	Health Care/ Personal Care	126,434	20
21	General Administration	106,486	21
	B. Capital Expense		
22	Ownership	137,408	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	Rounding	(1)	26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 472,975	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 89,213	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 89,213	31

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

Schedule VII. B

Oakwood Receives clerical services from Henderson County Retirement Center in the amount of \$1,800.00
Averages 2.46 hrs per week at \$14.12 per hour.

Oakwood receives maintenance services from Henderson County Retirement Center in the amount of \$4,800.00
Averages around 10 hrs per week at \$10 per hour

Oakwood receives Laundry services from Henderson County Retirement Center in the amount of \$720.00

Schedule VII. C.

Oakwood buys some food and dietary supplies from Henderson County Retirement Center.
Food purchased for 2011 was \$227.97

Schedule XII, Line 16

Applications Income	\$350.00
Income From Vehicle use	\$236.00
Equipment Rental Income	\$3,600.00
Miscellaneous Income	\$0.18
Rounding	\$0.00
	<u>\$4,186.18</u>
	<u><u>\$4,186.18</u></u>

Schedule IV, Line 3, Column 3

Gas	\$1,682.73
Electric	\$18,169.56
Water	\$1,218.56
	<u>\$21,070.85</u>
	<u><u>\$21,070.85</u></u>

Schedule IV, Line 2, Column 3

Laundry Services	\$720.00
Outside Services-Maint	\$7,835.75
Repairs-Buildings	\$2,995.52
Repairs-Equipment	\$1,161.01
Repairs-Grounds	\$456.84
	<u>\$13,169.12</u>
	<u><u>\$13,169.12</u></u>

Schedule IV, Line 14, Column 3

Dues and Subscription	\$1,609.50
License Fee	\$0.00
Vehicular Exp	\$647.72
Transportation	\$892.92
Bus Driver	\$0.00
Legal Exp.	\$0.00
Seminar Exp.	\$1,477.76
Training	\$1,543.90
Data Processing	\$3,900.00
Contributions	\$40.00
Misc Exp.	\$319.05
	<u>\$10,430.85</u>
	<u><u>\$10,430.85</u></u>

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

Schedule IV, Column 5

Line 14 Contributions \$3,048.00
Line 1 Employee and Guest Meals \$2,562.00
Line 14 Transportation income of \$236.36
Line 18 Interest on unrestricted funds \$66.00
Line 17 Non-Straight Line Deprec \$9.00

Schedule VII, Part A.

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

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

	Single PA	Double PA	Single PVT	Double PVT	Bedholds Paid	Bedholds Unpaid	
January	180	0	272	93	13		558
February	174	0	269	83	25		551
March	168	0	285	93	26		572
April	150	0	260	90	22		522
May	155	0	296	93	14		558
June	149	0	310	75	25		559
July	155	0	330	62	11		558
August	155	0	310	62	21		548
September	180	0	293	60	4		537
October	166	0	292	62	24		544
November	142	0	295	57	33		527
December	123	0	328	62	14		527
	1897	0	3540	892	232	0	6561