

		FOR BHF USE			

LL2

Supportive Living Facility

2013

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2013)

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: 1000139

Facility Name: Oak Hill SLF

Address: 76 East Rollins Road

Round Lake Beach

60073

County: Lake

Telephone Number: (847) 201-1100

Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 7/30/2012

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

X Other Limited Partnership

GOVERNMENTAL

State

County

Other

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

Name: Steve Lavenda

Telephone Number: (847) 236 - 1111

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 1/1/2013 to 12/31/2013 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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title) Steven N. Lavenda, C.P.A.

(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 236-1111 Fax (847) 236-1155

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

HFS 3745C (N-4-05)

IL478-2471

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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>94</u>	Single Unit Apartment	<u>94</u>	<u>34,310</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>94</u>	TOTALS	<u>94</u>	<u>34,310</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>13,429</u>	<u>8,952</u>		<u>22,381</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>13,429</u>	<u>8,952</u>		<u>22,381</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 65.23%

D. Indicate the number of paid bed-hold days the SLF had during this year 538 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 10 (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

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

* 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? N/A
If no, explain. N/A

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? N/A
If no, explain. N/A

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? N/A
If no, explain. N/A

Facility Name: Oak Hill SLF

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	123,170	128,692	118,244	370,106	(11,625)	358,481	1
2	Housekeeping, Laundry and Maintenance	78,551	18,786	62,370	159,707	6,668	166,375	2
3	Heat and Other Utilities			93,034	93,034	(1,557)	91,477	3
4	Other (specify):							4
5	TOTAL General Services	201,721	147,478	273,648	622,847	(6,515)	616,332	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	366,431	277	2,219	368,927	6,348	375,275	6
7	Activities and Social Services	43,899	2,036	5,609	51,544	4,251	55,795	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	410,330	2,313	7,828	420,471	10,599	431,070	9
	C. General Administration							
10	Administrative and Clerical	182,194	10,817	538,646	731,657	(290,996)	440,661	10
11	Marketing Materials, Promotions and Advertising	126,823	4,822	29,572	161,217	21,252	182,469	11
12	Employee Benefits and Payroll Taxes			144,192	144,192		144,192	12
13	Insurance-Property, Liability and Malpractice			37,126	37,126	558	37,684	13
14	Other (specify):					16,674	16,674	14
15	TOTAL General Administration	309,017	15,639	749,536	1,074,192	(252,512)	821,680	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	921,068	165,430	1,031,012	2,117,510	(248,428)	1,869,082	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,571,286	1,571,286	(1,181,934)	389,352	17
18	Interest			311,640	311,640	(1,676)	309,964	18
19	Real Estate Taxes			100,372	100,372		100,372	19
20	Rent -- Facility and Grounds					10,339	10,339	20
21	Rent -- Equipment			5,100	5,100	115	5,215	21
22	Other (specify):Mortgage Insurance Premium/Amort			86,348	86,348		86,348	22
23	TOTAL Ownership			2,074,746	2,074,746	(1,173,156)	901,590	23
24	GRAND TOTAL (Sum of lines 16 and 23)	921,068	165,430	3,105,758	4,192,256	(1,421,584)	2,770,672	24

Oak Hill SLF

Report Period Beginning: 1/1/2013
Ending: 12/31/2013

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non-Straight Line Depreciation	\$ (1,181,934)	17	1
2	Guest Meals	(7,430)	01	2
3	Employee Meals	(2,100)	01	3
4	Maintenance Fees	(165)	02	4
5	Damage Recovery	(226)	10	5
6	Pet Fee	(1,750)	07	6
7	NSF Fees	(210)	10	7
8	Other Income	(7,357)	10	8
9	Meals & Entertainment	(162)	11	9
10	Bank Service Charges	(2,580)	10	10
11	Resident Gifts	(442)	10	11
12	Bad Debt - Tenant	(10,902)	10	12
13	Bad Debt - Medicaid	(9,328)	10	13
14	Cable TV	(859)	02	14
15	Interest Income - Escrows	(357)	18	15
16	Interest Income	(1,319)	18	16
17	Lease Up General Marketing	(51,200)	10	17
18	Lease Up Commissions	(96,250)	10	18
19	Lease Up Contingency	(48,069)	10	19
20	Asset Management Fee	(10,300)	10	20
21	Partnership Mgmt Fee	(10,300)	10	21
22	Additional R&M	3,241	02	22
23	ComEd	(1,725)	03	23
24	Catered Events	(1,871)	01	24
25	Meals	(234)	01	25
26	Studio Furniture	(2,370)	02	26
27				27
28	Pathway Management LLC			28

29	Dietary	10	01	29
30	Maintenance	4,371	02	30
31	Utilities	168	03	31
32	Health Care / Personal Care	4,261	06	32
33	Community Life	1,161	07	33
34	Administrative	64,187	10	34
35	Marketing	10,273	11	35
36	Insurance	2	13	36
37	Employee Benefits	8,251	14	37
38	Rent - Building	9,659	20	38
39	Rent - Equipment	43	21	39
40				40
41	Pathway Senior Living LLC			41
42	Management Fees	(34,479)	10	42
43	Service Provider Fee	(139,012)	10	43
44	Maintenance	2,450	02	44
45	Health Care / Personal Care	2,087	06	45
46	Community Life	4,840	07	46
47	Administrative	65,471	10	47
48	Marketing	11,141	11	48
49	Insurance	556	13	49
50	Employee Benefits	8,423	14	50
51	Rent - Building	680	20	51
52	Rent - Equipment	72	21	52
	Total	(1,421,584)		101

Facility Name: Oak Hill SLF

Report Period Beginning 1/1/2013 Ending: 12/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.97	\$ 25.50	1
2	Licensed Practical Nurses	1.62	24.16	2
3	Certified Nurse Assistants	7.88	11.01	3
4	Activity Director & Assistants	1.14	18.54	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	5.46	10.85	7
8	Dishwashers			8
9	Maintenance Workers	1.37	18.87	9
10	Housekeepers	1.30	9.22	10
11	Laundry			11
12	Managers			12
13	Other Administrative	4.25	20.60	13
14	Clerical			14
15	Marketing	1.78	34.33	15
16	Other			16
17	Total (lines 1 thru 16)	26.76	\$ 16.55	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
See Attached			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
See Attached					

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: N/A If yes, what is the value of those services? \$ N/A

(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	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$ -	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Oak Hill SLF

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 615,000 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	94		2012		\$ 13,516,738	\$ 1,571,286	35	\$ 386,193	\$ (1,185,093)	\$ 386,193	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				6,694			335	335	335	6
7											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)				\$ 13,523,433	\$ 1,571,286		\$ 386,527	\$ (1,184,759)	\$ 386,528	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	\$ 28,250	\$	\$ 2,825	2,825	10	\$ 2,825	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 28,250	\$	\$ 2,825	2,825		\$ 2,825	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

STATE OF ILLINOIS

Facility Name & ID Number Oak Hill SLF Report Period Beginning: 1/1/2013 Ending:

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-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	Ac De
1								
2	Civil Engineering	2013	6,694		20	335	335	
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32								
33	Total Book Depreciation							
34	TOTAL (lines 1 thru 33)		\$ 6,694	\$		\$ 335	\$ 335	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9 cumulated preciation	
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STATE OF ILLINOIS

Facility Name & ID Number Oak Hill SLF Report Period Beginning: 1/1/2013 Ending:

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-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	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9 Accumulated Depreciation	
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STATE OF ILLINOIS

Facility Name & ID Number Oak Hill SLF Report Period Beginning: 1/1/2013 Ending:

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-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	Ac De
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34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

**Improvement type must be detailed in order for the cost report to be considered complete.

9 Accumulated depreciation	
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Facility Name: Oak Hill SLF

Report Period Beginning: 1/1/2013

Ending: 2/31/2013

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☒ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ 5,215
4	Additions			/ /				4	
5				/ /				5	
6	Pathway SL & Mgmt Alloc.			/ /	10,339			6	
7	TOTAL				\$ 10,339			7	

8. Is movable equipment rental included in building rental?

☐ YES ☒ NO

9. Rental amount for movable equipment \$ 5,215

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	Centennial Mortgage		X	Mortgage	9/1/11	\$ 7,200,000	\$ 7,131,719	12/1/52	4.3500	\$ 311,640	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,200,000	\$ 7,131,719			\$ 311,640	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-1,319	8
9	Interest Income - Escrows		X		/ /			/ /		-357	9
10	TOTALS (lines 7, 8 and 9)					\$ 7,200,000	\$ 7,131,719			\$ 309,964	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: Oak Hill SLF

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 351,993	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	614,534		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,486		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	1,308,396		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,294,409	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	615,000		13
14	Buildings, at Historical Cost	13,516,738		14
15	Leasehold Improvements, at Historical Cost	2,074,981		15
16	Equipment, at Historical Cost	2,317,224		16
17	Accumulated Depreciation (book methods)	(2,128,759)		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):	1,041,848		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 17,437,032	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 19,731,441	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 72,362	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	73,885		30
31	Accrued Taxes Payable	97,460		31
32	Accrued Interest Payable	25,891		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	1,949,590		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 2,219,188	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,131,719		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)	\$ 7,131,719	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,350,907	\$	45
46	TOTAL EQUITY	\$ 10,380,534	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 19,731,441	\$	47

*(See instructions.)

Facility Name: Oak Hill SLF

Report Period Beginning: 1/1/2013

Ending:

12/31/2013

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	\$ 2,631,669	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,631,669	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	11,635	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 11,635	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,676	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,676	14
	D. Other Revenue (specify):		
15	See Attached	13,803	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 13,803	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,658,783	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	622,847	19
20	Health Care/ Personal Care	420,471	20
21	General Administration	1,074,192	21
	B. Capital Expense		
22	Ownership	2,074,746	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)	\$ 4,192,256	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (1,533,473)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (1,533,473)	31

