

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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

Number City Zip Code

County: Lake

Telephone Number: (847) 201-1100 Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 7/30/2012

Type of Ownership:

<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 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 checked="" type="checkbox"/>	Other		Limited Partnership

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

Name: Steve Lavenda Telephone Number: (847) 282 - 6300

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 1/1/2015 to 12/31/2015 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)

(Firm Name & Address) Marcum LLP
111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 282-6300 Fax (847) 282-6301

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 Oak Hill SLF

Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	94	Single Unit Apartment	94	34,310	1
2		Double Unit Apartment			2
3		Other			3
4	94	TOTALS	94	34,310	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	18,697	12,465		31,162	5
6	Double Unit					6
7	Other					7
8	TOTALS	18,697	12,465		31,162	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.82%

D. Indicate the number of paid bed-hold days the SLF had during this year 481 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 58 (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: 12/31/15 Fiscal Year: 12/31/15

* 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

STATE OF ILLINOIS

Page 3

Facility Name: Oak Hill SLF

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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	252,934	193,439	17,407	463,780	2,916	466,696	1
2	Housekeeping, Laundry and Maintenance	89,010	27,260	92,691	208,961	11,766	220,727	2
3	Heat and Other Utilities			123,010	123,010	206	123,216	3
4	Other (specify):							4
5	TOTAL General Services	341,944	220,699	233,108	795,751	14,888	810,639	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	478,618	6,236	28,467	513,321	11,499	524,820	6
7	Activities and Social Services	41,857	3,886	10,549	56,292	7,334	63,626	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	520,475	10,122	39,016	569,613	18,833	588,446	9
	C. General Administration							
10	Administrative and Clerical	206,151	12,851	505,279	724,281	(147,212)	577,069	10
11	Marketing Materials, Promotions and Advertising	91,930	1,913	46,082	139,925	35,176	175,101	11
12	Employee Benefits and Payroll Taxes			208,786	208,786		208,786	12
13	Insurance-Property, Liability and Malpractice			26,290	26,290	7,723	34,013	13
14	Other (specify):					24,198	24,198	14
15	TOTAL General Administration	298,081	14,764	786,437	1,099,282	(80,115)	1,019,167	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,160,500	245,585	1,058,561	2,464,646	(46,394)	2,418,252	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			993,259	993,259	(599,427)	393,832	17
18	Interest			305,654	305,654	(1,619)	304,035	18
19	Real Estate Taxes			170,013	170,013		170,013	19
20	Rent -- Facility and Grounds					8,363	8,363	20
21	Rent -- Equipment			4,979	4,979	200	5,179	21
22	Other (specify): Mortgage Insurance/Amortization			103,844	103,844		103,844	22
23	TOTAL Ownership			1,577,749	1,577,749	(592,482)	985,267	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,160,500	245,585	2,636,310	4,042,395	(638,876)	3,403,519	24

Oak Hill SLF

Report Period Beginning: 1/1/2015
Ending: 12/31/2015

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non-Straight Line Depreciation	\$ (599,868)	17	1
2	Guest Meals	(3,804)	01	2
3	Employee Meals	(814)	01	3
4	Maintenance Fees	(35)	02	4
5	Damage Recovery	(3,165)	10	5
6	Pet Fee	(500)	07	6
7	NSF Fee	(266)	10	7
8	Termination Fee	(757)	10	8
9	Other Income	(754)	10	9
10	Meals & Entertainment	(783)	11	10
11	Bank Service Charges	(1,242)	10	11
12	Resident Gifts	(264)	10	12
13	Bad Debt - Tenant	(97)	10	13
14	Bad Debt - Medicaid	(76,514)	10	14
15	Cable TV	(774)	02	15
16	Management Fees	(42,938)	10	16
17	Service Provider Fee	(169,004)	10	17
18	Asset Management Fee	(10,927)	10	18
19	Partnership Mgmt Fee	(10,927)	10	19
20	Interest Income-Escrows	(40)	18	20
21	Interest Income	(1,579)	18	21
22	Additional R&M	8,601	02	22
23				23
24				24
25				25
26	PATHWAY MANAGEMENT LLC:			26
27	Maintenance	3,154	02	27
28	Utilities	206	03	28

29	Health Care / Personal Care	4,564	06	29
30	Community Life	1,340	07	30
31	Administrative	87,182	10	31
32	Marketing	16,065	11	32
33	Insurance	107	13	33
34	Employee Benefits	11,138	14	34
35	Depreciation	441	17	35
36	Rent - Building	7,551	20	36
37	Rent - Equipment	46	21	37
38				38
39	PATHWAY SENIOR LIVING LLC:			39
40	Dietary	7,534	01	40
41	Maintenance	820	02	41
42	Health Care / Personal Care	6,935	06	42
43	Community Life	6,494	07	43
44	Administrative	82,461	10	44
45	Marketing	19,894	11	45
46	Insurance	7,616	13	46
47	Employee Benefits	13,060	14	47
48	Rent - Building	812	20	48
49	Rent - Equipment	154	21	49
50				50
51				51
52				52
53				53
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100			100

101	Total	(638,876)	101
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Facility Name: Oak Hill SLF

Report Period Beginning 1/1/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.07	\$ 27.21	1
2	Licensed Practical Nurses	2.20	21.83	2
3	Certified Nurse Assistants	11.59	10.84	3
4	Activity Director & Assistants	0.89	22.65	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10.61	11.46	7
8	Dishwashers			8
9	Maintenance Workers	1.04	22.05	9
10	Housekeepers	2.16	9.18	10
11	Laundry			11
12	Managers			12
13	Other Administrative	4.38	22.60	13
14	Clerical			14
15	Marketing	1.03	43.04	15
16	Other			16
17	Total (lines 1 thru 16)	35.98	\$ 15.51	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				\$	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:

1/1/2015

Ending:

12/31/2015

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	\$ 993,700	35	\$ 386,193	\$ (607,507)	\$ 1,158,579	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				10,690			535	535	1,404	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)				\$ 13,527,428	\$ 993,700		\$ 386,727	\$ (606,973)	\$ 1,159,982	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	\$ 71,054	\$	\$ 7,105	7,105	10	\$ 17,036	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 71,054	\$	\$ 7,105	7,105		\$ 17,036	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: 1/1/2015 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	
3	Smoking Shelter	2014	3,996		20	200	200	
4								
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34	TOTAL (lines 1 thru 33)		\$ 10,690	\$		\$ 535	\$ 535	\$

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

9	
Accumulated depreciation	
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1,404	34

STATE OF ILLINOIS

Facility Name & ID Number Oak Hill SLF Report Period Beginning: 1/1/2015 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 Cumulated Depreciation	
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STATE OF ILLINOIS

Facility Name & ID Number Oak Hill SLF Report Period Beginning: 1/1/2015 Ending:

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Ac De
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33								
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

9 Cumulated Depreciation	
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Facility Name: Oak Hill SLF Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*		8. Is movable equipment rental included in building rental? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6	Allocated from Pathway			/ /	8,363			6	
7	TOTAL				\$ 8,363			7	

9. Rental amount for movable equipment \$ 5,179

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	\$ 6,985,930	12/1/52	4.3500	\$ 305,654	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,200,000	\$ 6,985,930			\$ 305,654	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-1,579	8
9	Interest Income - Escrows		X		/ /			/ /		-40	9
10	TOTALS (lines 7, 8 and 9)					\$ 7,200,000	\$ 6,985,930			\$ 304,035	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: 1/1/2015

Ending: 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 945,677	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	368,681		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,759		6
7	Other Prepaid Expenses	5,000		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	1,563,871		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,916,988	\$	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	2,078,977		15
16	Equipment, at Historical Cost	2,373,535		16
17	Accumulated Depreciation (book methods)	(4,338,402)		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):	914,187		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,160,035	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,077,023	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 70,452	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	70,576		30
31	Accrued Taxes Payable	154,000		31
32	Accrued Interest Payable	25,594		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	992,849		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,313,471	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,985,930		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)	\$ 6,985,930	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,299,401	\$	45
46	TOTAL EQUITY	\$ 9,777,622	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 18,077,023	\$	47

*(See instructions.)

Facility Name: Oak Hill SLF

Report Period Beginning: 1/1/2015

Ending:

12/31/2015

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	\$ 3,657,279	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,657,279	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	1,000	8
9	Non-Resident Meals	4,618	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 5,618	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,619	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,619	14
	D. Other Revenue (specify):		
15		5,477	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 5,477	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,669,993	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	795,751	19
20	Health Care/ Personal Care	569,613	20
21	General Administration	1,099,282	21
	B. Capital Expense		
22	Ownership	1,577,749	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)	\$ 4,042,395	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (372,402)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (372,402)	31