

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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 St 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.

☐ Trust

IRS Exemption Code 501c3

☐ Individual ☐ State

☐ Partnership ☐ County

☐ 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 01/01/16 to 12/31/16 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. Owner

(Firm Name & Address) WDM Computer Services, Inc 1900 Harrison St, 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: 01/01/16 **Ending:** 12/31/16

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	16	Single Unit Apartment	16	5,856	1		
2	2	Double Unit Apartment	2	1,464	2		
3		Other			3		
4	18	TOTALS	18	7,320	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	2,497	2,841		5,338	5
6	Double Unit		730		730	6
7	Other					7
8	TOTALS	2,497	3,571		6,068	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	82.90%
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D. Indicate the number of paid bed-hold days the SLF had during this year

266 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	X	MODIFIED		
CASH*		CASH*		

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

Tax Year: 12/31/16 **Fiscal Year:** 12/31/16

* 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

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Facility Name: Oakwood Estates

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	53,660	41,817	1,478	96,955	(1,957)	94,998	1
2	Housekeeping, Laundry and Maintenance		7,517	18,145	25,662		25,662	2
3	Heat and Other Utilities			21,242	21,242		21,242	3
4	Other (specify):			3,877	3,877	(2,859)	1,018	4
5	TOTAL General Services	53,660	49,334	44,742	147,735	(4,816)	142,919	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	152,015	3,654		155,669		155,669	6
7	Activities and Social Services		2,639		2,639		2,639	7
8	Other (specify):		760		760		760	8
9	TOTAL Health Care and Programs	152,015	7,053		159,068		159,068	9
	C. General Administration							
10	Administrative and Clerical	43,396	2,730	5,946	52,072		52,072	10
11	Marketing Materials, Promotions and Advertising		776	2,802	3,578		3,578	11
12	Employee Benefits and Payroll Taxes			54,004	54,004		54,004	12
13	Insurance-Property, Liability and Malpractice			11,197	11,197		11,197	13
14	Other (specify):			13,387	13,387	(20)	13,367	14
15	TOTAL General Administration	43,396	3,506	87,336	134,238	(20)	134,218	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	249,071	59,893	132,078	441,041	(4,836)	436,205	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			55,123	55,123	(14)	55,109	17
18	Interest			62,877	62,877	(250)	62,627	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			773	773		773	21
22	Other (specify):			871	871		871	22
23	TOTAL Ownership			119,644	119,644	(264)	119,380	23
24	GRAND TOTAL (Sum of lines 16 and 23)	249,071	59,893	251,722	560,685	(5,100)	555,585	24

Facility Name: Oakwood Estates

Report Period Beginning 01/01/16 Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 18.50	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5	12.51	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	11.47	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	19.09	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	9	\$ 13.70	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	

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

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 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).

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	\$ 41,822	\$ (1)	\$ 299,728	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements			2009	24,610	1,641	15	1,641		11,758	6
7	Building Equipment			2009	5,764	288	20	288		2,065	7
8	SLF Flooring			2014	15,324	1,027	15	1,022	(5)	2,311	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 1,676,778	\$ 44,779		\$ 44,773	\$ (6)	\$ 315,862	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	\$ 92,435	\$ 10,344	\$ 10,336	(8)	8	\$	18
19	Vehicles	3,675				5	3,675	19
20	TOTAL (lines 18 and 19)	\$ 96,110	\$ 10,344	\$ 10,336	(8)		\$ 3,675	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: 01/01/16

Ending: 12/31/16

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 \$ 773

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	\$ 587,987	10/22/38	4.5000	\$ 26,822	1
2	Security Savings		X	Mortgage	10/22/08	849,849	601,534	8/1/39	5.8750	36,055	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,523,249	\$ 1,189,521			\$ 62,877	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,523,249	\$ 1,189,521			\$ 62,877	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.

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Facility Name: Oakwood Estates

Report Period Beginning: 01/01/16

Ending:

12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 101,784	\$ 779,812	1
2	Cash-Patient Deposits	(27,930)	(28,530)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	108,098	625,637	3
4	Supply Inventory (priced <u>Fifo</u>)	7,296	33,626	4
5	Short-Term Investments			5
6	Prepaid Insurance	17,082	25,094	6
7	Other Prepaid Expenses	3,163	14,917	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 209,493	\$ 1,450,556	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	1,675,932	4,588,616	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	96,955	1,343,414	16
17	Accumulated Depreciation (book methods)	(384,025)	(3,296,758)	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): <u>CIP</u>	550	79,714	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,389,412	\$ 2,737,486	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,598,905	\$ 4,188,042	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,423	\$ 75,250	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	16,050	76,180	30
31	Accrued Taxes Payable	6	7,480	31
32	Accrued Interest Payable	3,170	5,596	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Payroll Withholdings</u>		# (746)	35
36	<u>Rounding</u>		1	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 23,649	\$ 163,761	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,189,521	1,769,318	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)	\$ 1,189,521	\$ 1,769,318	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,213,170	\$ 1,933,079	45
46	TOTAL EQUITY	\$ 385,735	\$ 2,254,963	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,598,905	\$ 4,188,042	47

*(See instructions.)

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/16

Ending:

12/31/16

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 647,535	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 647,535	3
	B. Other Operating Revenue		
4	Special Services	894	4
5	Other Health Care Services	6,385	5
6	Special Grants		6
7	Gift and Coffee Shop	291	7
8	Barber and Beauty Care	10	8
9	Non-Resident Meals	1,957	9
10	Laundry	3,160	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 12,697	11
	C. Non-Operating Revenue		
12	Contributions	2,625	12
13	Interest and Other Investment Income	250	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,875	14
	D. Other Revenue (specify):		
15	See List attached	2,948	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,948	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 666,055	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	147,735	19
20	Health Care/ Personal Care	159,068	20
21	General Administration	134,238	21
	B. Capital Expense		
22	Ownership	119,644	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)	\$ 560,685	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 105,370	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 105,370	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 205,701	32
33	Private Pay - Net Inpatient Revenue	441,834	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 647,535	37

Oakwood Estates and Retirement Village
01/01/16 to 12/31/16

	Single PA	Double PA	Single PVT	Double PVT	Bedholds Paid	Bedholds Unpaid	
January	248	0	239	62	16	0	565
February	216	0	232	58	2	0	508
March	217	0	248	62	0	0	527
April	209	0	238	60	3	0	510
May	217	0	247	62	31	0	557
June	210	0	238	60	32	0	540
July	217	0	236	60	45	0	558
August	217	0	188	62	62	0	529
September	195	0	222	60	42	0	519
October	186	0	240	62	31	0	519
November	180	0	231	60	0	0	471
December	185	0	282	62	2	0	531
	2497	0	2841	730	266	0	6334

Oakwood Estates and Retirement Village
01/01/16 to 12/31/16

Schedule VII. B

Oakwood Receives clerical services from Henderson County Retirement Center in the amount of \$2,499.96
Averages 3.36 hrs per week at \$14.3263 per hour.

Oakwood receives maintenance services from Henderson County Retirement Center in the amount of \$9,999.96
Averages around 12 hrs per week at \$16 per hour

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

Schedule VII. C.

Related Org	Nature of P	Book Value	Actual Cost
Henderson	Food	\$0.00	\$0.00

Schedule XII, Line 15

Nursing Services	\$0.00
Applications Income	\$200.00
Income From Vehicle use	\$1,663.30
Equipment Rental Income	\$488.00
Miscellaneous Income	\$470.46
Rebates	\$126.27
Gain on sale of asset	\$0.00
Rounding	\$0.00
	<u>\$2,948.03</u>

Schedule IV, Line 3, Column 3

Gas	\$1,534.62
Electric	\$18,152.87
Water	\$1,554.10
	<u>\$21,241.59</u>

Schedule IV, Line 2, Column 3

Laundry Services	\$720.00
Maintenance Services-Oaklane	\$10,000.00
Outside Services-Maint	\$4,003.05
Repairs-Buildings	\$1,927.88
Repairs-Equipment	\$830.00
Repairs-Grounds	\$664.16
	<u>\$18,145.09</u>

Schedule IV, Line 14, Column 3

Dues and Subscription	\$1,380.20
License Fee	\$0.00
Vehicular Exp	\$870.28
Transportation	\$169.64
Bus Driver	\$0.00
Legal Exp.	\$0.00
Professional Fees	\$1,658.33
Seminar Exp.	\$1,414.00
Training	\$505.05
Software Support	\$3,299.88
Data Processing	\$3,920.00
Contributions	\$20.00
Misc Exp.	\$150.00
	<u>\$13,387.38</u>

Oakwood Estates and Retirement Village
01/01/16 to 12/31/16

Schedule IV, Column 5

Line 14 Contributions \$20.00
Line 1 Employee and Guest Meals \$1,957.00
Line 18 Interest on unrestricted funds \$249.85
Line 17 Non-Straight Line Deprec \$14.00
Line 4 Resident Room Cable \$2,859.04

Schedule VII, Part A.

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