

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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 EASTATES

Address: 200 SOUTH LOGAN ST STRONGHURST 61480

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:

X

VOLUNTARY, NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code 501 C 3

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: JAMES G. HULL, CPA

Telephone Number: 217 228-1950

Email Address: jamie@wdmquincy.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2018 to 12/31/2018 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) James G. Hull, CPA Owner

(Firm Name & Address) WDM Support 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 EASTATES

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

III. STATISTICAL DATA

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

Date of change in certified units 12/21/2018

	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	20	5,884	1
2	2	Double Unit Apartment	8	1,592	2
3		Other			3
4	18	TOTALS	28	7,476	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	1,445	3,490		4,935	5
6	Double Unit	596	371		967	6
7	Other					7
8	TOTALS	2,041	3,861		5,902	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 78.95%

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

79 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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES X 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

ACCRAUAL X MODIFIED CASH* CASH*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

* 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 principal?

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 principal? 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 principal?

If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: OAKWOOD EASTATES

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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	57,077	44,458	1,733	103,268	(4,019)	99,249	1
2	Housekeeping, Laundry and Maintenance	398	5,303	28,401	34,102		34,102	2
3	Heat and Other Utilities			21,917	21,917		21,917	3
4	Other (specify):			4,333	4,333	(3,163)	1,170	4
5	TOTAL General Services	57,475	49,761	56,384	163,620	(7,182)	156,438	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	183,171	2,772		185,943		185,943	6
7	Activities and Social Services		2,871		2,871		2,871	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	183,171	5,643		188,814		188,814	9
	C. General Administration							
10	Administrative and Clerical	60,248	3,171	12,922	76,341		76,341	10
11	Marketing Materials, Promotions and Advertising		450	2,755	3,205		3,205	11
12	Employee Benefits and Payroll Taxes			55,963	55,963		55,963	12
13	Insurance-Property, Liability and Malpractice			13,996	13,996		13,996	13
14	Other (specify):			21,238	21,238		21,238	14
15	TOTAL General Administration	60,248	3,621	106,874	170,743		170,743	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	300,894	59,025	163,258	523,177	(7,182)	515,995	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			55,698	55,698	(11)	55,687	17
18	Interest			53,424	53,424	(3,564)	49,860	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,147	1,147		1,147	21
22	Other (specify):							22
23	TOTAL Ownership			110,269	110,269	(3,575)	106,694	23
24	GRAND TOTAL (Sum of lines 16 and 23)	300,894	59,025	273,527	633,446	(10,757)	622,689	24

Facility Name: OAKWOOD EASTATES

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 20.51	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5	14.35	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	12.66	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	0	12.98	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	8	\$	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: _____ 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).

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 EASTATES

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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)	\$ 383,373	1
2	16		2018	2018	772,796	1,651	39	1,651		1,651	2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS			2009	24,610	1,641	15	1,641		15,039	6
7	BUILDING EQUIPMENT			2009	5,764	288	20	288		2,642	7
8	SLF FLOORING			2014	15,324	1,027	15	1,022	(5)	4,366	8
9	GENERATOR UPGRADE			2017	41,282	2,064	20	2,064		2,580	9
10	OFFICE FLOORING			2017	2,911	194	15	194		210	10
11	NEW ADD-HVAC			2018	75,689	162	39	162		162	11
12	NEW ADD-ELECTRIC			2018	150,386	321	39	321		321	12
13	NEW ADD-PLUMBING			2018	115,614	247	39	247		247	13
14	NEW ADD-SEPTIC			2018	10,300	22	39	22		22	14
15	NEW ADD-LANDSCAPING			2018	2,489	14	15	14		14	15
16	NEW ADD-SIDEWALK			2018	6,480	36	15	36		36	16
17	TOTAL (lines 1 thru 16)				\$ 2,854,725	\$ 49,490		\$ 49,484	\$ (6)	\$ 410,663	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	\$ 178,998	\$ 6,208	\$ 6,203	(5)	10	\$ 75,417	18
19	Vehicles	3,675					3,675	19
20	TOTAL (lines 18 and 19)	\$ 182,673	\$ 6,208	\$ 6,203	(5)		\$ 79,092	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 EASTATES

Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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 \$ 1,147

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	\$ 529,074	10/22/38	4.5000	\$ 25,363	1
2	SECURITY SAVINGS		X	MORTGAGE	10/22/08	849,849	554,867	8/1/39	5.8750	22,374	2
3					/ /			/ /			3
	Working Capital										
4	SECURITY SAVINGS		X	CONSTRUCTION LOAN	10/3/18		684,281	4/1/19	4.2500	5,687	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,523,249	\$ 1,768,222			\$ 53,424	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,523,249	\$ 1,768,222			\$ 53,424	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 EASTATES

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 241,744	\$ 572,895	1
2	Cash-Patient Deposits	(32,700)	(32,700)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	35,042	461,979	3
4	Supply Inventory (priced at)	6,950	30,811	4
5	Short-Term Investments		546,367	5
6	Prepaid Insurance	12,598	16,336	6
7	Other Prepaid Expenses	3,785	16,744	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 267,419	\$ 1,612,432	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	2,812,596	6,015,663	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	224,801	1,543,239	16
17	Accumulated Depreciation (book methods)	(489,755)	(3,715,622)	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): CIP		13,665	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,547,642	\$ 3,879,445	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,815,061	\$ 5,491,877	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 11,443	\$ 139,098	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	18,919	89,616	30
31	Accrued Taxes Payable	345	9,456	31
32	Accrued Interest Payable	2,576	5,843	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	PAYROLL WITHHOLDING		(4,371)	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 33,283	\$ 239,642	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,768,223	2,278,178	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)	\$ 1,768,223	\$ 2,278,178	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,801,506	\$ 2,517,820	45
46	TOTAL EQUITY	\$ 1,013,555	\$ 2,974,057	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,815,061	\$ 5,491,877	47

*(See instructions.)

Facility Name: OAKWOOD EASTATES

Report Period Beginning: 01/01/2018

Ending:

12/31/2018

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	\$ 687,322	1
2	Discounts and Allowances	(10,200)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 677,122	3
	B. Other Operating Revenue		
4	Special Services	472	4
5	Other Health Care Services	4,685	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	4,019	9
10	Laundry	2,400	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 11,576	11
	C. Non-Operating Revenue		
12	Contributions	202,090	12
13	Interest and Other Investment Income	3,564	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 205,654	14
	D. Other Revenue (specify):		
15	See List	3,531	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 3,531	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 897,883	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	163,620	19
20	Health Care/ Personal Care	188,814	20
21	General Administration	170,743	21
	B. Capital Expense		
22	Ownership	110,269	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)	\$ 633,446	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 264,437	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 264,437	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 200,372	32
33	Private Pay - Net Inpatient Revenue	476,750	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 677,122	37

Oakwood Estates and Retirement Village
01/01/18 to 12/31/18

	Single PA	Double PA	Single PVT	Double PVT	Bedholds Paid	Bedholds Unpaid		
January	155	0	278	37	27	0		497
February	129	0	257	28	1	0		415
March	124	52	310	31	2	0		519
April	120	59	277	30	5	0		491
May	144	62	241	31	2	0		480
June	122	56	240	30	4	0		452
July	124	58	261	31	4	0		478
August	116	59	322	31	11	0		539
September	90	60	330	30	19	0		529
October	93	62	345	31	0	0		531
November	101	60	323	30	0	0		514
December	127	68	306	31	4	0		536
	1445	596	3490	371	79	0	0	5981

Oakwood Estates and Retirement Village
01/01/18 to 12/31/18

Schedule VII. B

Oakwood Receives clerical services from Henderson County Retirement Center in the amount of \$3500.04
Averages 4.05 hrs per week at \$16.61 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 Purchase	Book Value	Actual Cost
Henderson County Retirement Center	Food	\$0.00	\$0.00

Schedule XII, Line 15

Nursing Services	\$0.00
Applications Income	\$350.00
Income From Vehicle use	\$706.76
Equipment Rental Income	\$0.00
Miscellaneous Income	\$2,283.94
Rebates	\$190.37
Gain on sale of asset	\$0.00
Rounding	\$0.00
	<u>\$3,531.07</u>

Schedule IV, Line 3, Column 3

Gas	\$1,373.05
Electric	\$18,176.59
Water	\$2,367.59
	<u>\$21,917.23</u>

Schedule IV, Line 2, Column 3

Laundry Services	\$720.00
Maintenance Services-Oaklane	\$14,617.20
Outside Services-Maint	\$6,182.15
Repairs-Buildings	\$3,176.56
Repairs-Equipment	\$1,238.81
Repairs-Grounds	\$2,466.48
	<u>\$28,401.20</u>

Schedule IV, Line 14, Column 3

Personal Purchases	3243.14
Dues and Subscription	\$1,510.15
License Fee	\$15.00
Vehicular Exp	\$1,186.75
Transportation	\$176.79
Bus Driver	\$0.00
Legal Exp.	\$225.00
Professional Fees	\$3,208.33
Seminar Exp.	\$2,329.15
Training	\$1,820.13
Software Support	\$3,673.50
Data Processing	\$3,650.00
Contributions	\$0.00
Misc Exp.	\$200.00
	<u>\$21,237.94</u>

Oakwood Estates and Retirement Village
01/01/18 to 12/31/18

Schedule IV, Column 5

Line 14 Contributions \$0
Line 1 Employee and Guest Meals \$4,019.00
Line 18 Interest on unrestricted funds \$3,563.63
Line 17 Non-Straight Line Deprec \$11.00
Line 4 Resident Room Cable \$3,162.69

Schedule VII, Part A.

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