

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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

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:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/19 to 12/31/19 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

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 01/01/19 Ending: 12/31/19

Date of change in certified units / /

If no, explain.

had during this year. **(Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Facility Name: Oakwood Estates

Report Period Beginning:

01/01/19

Ending:

Page 3

12/31/19

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	52,548	50,518	1,856	104,922	(3,603)	101,319	1
2	Housekeeping, Laundry and Maintenance		6,514	38,948	45,462		45,462	2
3	Heat and Other Utilities			27,461	27,461		27,461	3
4	Other (specify):			8,713	8,713	(7,010)	1,703	4
5	TOTAL General Services	52,548	57,032	76,978	186,558	(10,613)	175,945	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	192,738	2,538	176	195,452		195,452	6
7	Activities and Social Services		4,005		4,005		4,005	7
8	Other (specify):		149		149		149	8
9	TOTAL Health Care and Programs	192,738	6,692	176	199,606		199,606	9
	C. General Administration							
10	Administrative and Clerical	55,141	3,470	12,809	71,420		71,420	10
11	Marketing Materials, Promotions and Advertising			2,777	2,777		2,777	11
12	Employee Benefits and Payroll Taxes			53,072	53,072		53,072	12
13	Insurance-Property, Liability and Malpractice			14,911	14,911		14,911	13
14	Other (specify):			19,814	19,814		19,814	14
15	TOTAL General Administration	55,141	3,470	103,383	161,994		161,994	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	300,427	67,194	180,537	548,158	(10,613)	537,545	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			100,706	100,706	(11)	100,695	17
18	Interest			76,633	76,633	(2,420)	74,213	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,080	1,080		1,080	21
22	Other (specify):							22
23	TOTAL Ownership			178,419	178,419	(2,431)	175,988	23
24	GRAND TOTAL (Sum of lines 16 and 23)	300,427	67,194	358,956	726,577	(13,044)	713,533	24

Facility Name: Oakwood Estates

Report Period Beginning 01/01/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 21.49	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6	14.33	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	12.76	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers		11.83	10
11	Laundry			11
12	Managers	1	26.44	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	10	\$	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 Country 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

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).

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)	\$ 425,196	1
2	16		2018	2018	772,796	19,815	39	19,815		21,467	2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS			2009	24,610	1,641	15	1,641		16,680	6
7	BUILDING EQUIPMENT			2009	5,764	288	20	288		2,930	7
8	SLF FLOORING			2014	15,324	1,027	15	1,022	(5)	5,393	8
9	GENERATOR UPGRADE			2017	41,282	2,064	20	2,064		4,644	9
10	OFFICE FLOORING			2017	2,911	194	15	194		404	10
11	NEW ADD-HVAC			2018	75,689	1,941	39	1,941		2,102	11
12	NEW ADD-ELECTRIC			2018	150,386	3,856	39	3,856		4,177	12
13	NEW ADD-PLUMBING			2018	115,614	2,964	39	2,964		3,212	13
14	NEW ADD-SEPTIC			2018	10,300	264	39	264		286	14
15	NEW ADD-LANDSCAPING			2018	2,489	166	15	166		180	15
16	NEW ADD-SIDEWALK			2018	6,480	432	15	432		468	16
17	TOTAL (lines 1 thru 16)				\$ 2,854,725	\$ 76,475		\$ 76,469	\$ (6)	\$ 487,139	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	\$ 210,459	\$ 16,161	\$ 16,156	(5)	10	\$ 91,578	18
19	Vehicles	3,675					3,675	19
20	TOTAL (lines 18 and 19)	\$ 214,134	\$ 16,161	\$ 16,156	(5)		\$ 95,253	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

XI. OWNERSHIP COSTS (continued)
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 2,854,725	\$ 76,475		\$ 76,469	\$ (6)	\$ 487,139	1
2	Fencing	2019	12,032	509	15	509		509	2
3	Landscaping	2019	10,218	284	15	284		284	3
4	AL Kitchen Flooring	2019	3,445	19	15	19		19	4
5	New Addition-Flooring	2019	69,859	4,657	15	4,657		4,657	5
6	New addidtion-Fire Alarm	2019	2,999	200	15	200		200	6
7	New Addition-Plumbing	2019	3,000	77	39	77		77	7
8	New Addition-Bldg Material/Labor	2019	87,719	2,249	39	2,249		2,249	8
9	Trees	2019	1,880	74	15	74		74	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,045,877	\$ 84,544		\$ 84,538	\$ (6)	\$ 495,208	34

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

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/19 Ending: 12/31/19

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 \$ 1,080

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	\$ 537,053	10/22/38	4.5000	\$ 24,127	1
2	SECURITY SAVINGS		X	MORTGAGE	10/22/08	849,849	487,773	8/1/39	4.2500	29,240	2
3	SECURITY SAVINGS		X	NEW ADDITION	6/1/19	800,000	780,617	7/1/49	4.2500	16,915	3
	Working Capital										
4	SECURITY SAVINGS		X	Construction Loan	10/3/18			4/1/19	4.2500	6,351	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 2,323,249	\$ 1,805,443			\$ 76,633	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,323,249	\$ 1,805,443			\$ 76,633	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.

STATE OF ILLINOIS

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Facility Name: Oakwood Estates

Report Period Beginning: 01/01/19

Ending:

12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 297,289	\$ 825,881	1
2	Cash-Patient Deposits	(47,640)	(47,740)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	69,975	491,049	3
4	Supply Inventory (priced <u>fifo</u>)	5,724	26,940	4
5	Short-Term Investments	42,365	600,796	5
6	Prepaid Insurance	13,735	16,652	6
7	Other Prepaid Expenses	4,730	14,691	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 386,178	\$ 1,928,269	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	3,012,801	6,351,494	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	247,200	1,672,210	16
17	Accumulated Depreciation (book methods)	(590,461)	(3,960,420)	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>		1,181	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,669,540	\$ 4,086,965	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,055,718	\$ 6,015,234	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,704	\$ 88,418	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	18,361	92,734	30
31	Accrued Taxes Payable	1,943	13,125	31
32	Accrued Interest Payable	4,583	6,061	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Payroll Withholding</u>	(2,723)	(9,726)	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 27,868	\$ 190,612	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	780,617	780,617	38
39	Mortgage Payable	1,024,825	1,494,972	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)	\$ 1,805,442	\$ 2,275,589	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,833,310	\$ 2,466,201	45
46	TOTAL EQUITY	\$ 1,222,408	\$ 3,549,033	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 3,055,718	\$ 6,015,234	47

*(See instructions.)

Facility Name: Oakwood Estates

Report Period Beginning: 01/01/19

Ending:

12/31/19

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	\$ 949,004	1
2	Discounts and Allowances	(9,621)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 939,383	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	3,165	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	19	8
9	Non-Resident Meals	3,603	9
10	Laundry	2,153	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 8,940	11
	C. Non-Operating Revenue		
12	Contributions	202,640	12
13	Interest and Other Investment Income	2,420	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 205,060	14
	D. Other Revenue (specify):		
15	See List	3,732	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 3,732	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,157,115	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	186,558	19
20	Health Care/ Personal Care	199,606	20
21	General Administration	161,994	21
	B. Capital Expense		
22	Ownership	178,419	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)	\$ 726,577	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 430,538	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 430,538	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 368,271	32
33	Private Pay - Net Inpatient Revenue	577,391	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)	3,342	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 949,004	37

Oakwood Estates and Retirement Village
01/01/19 to 12/31/19

	Single PA	Double PA	Single PVT	Double PVT	Bedholds Paid	Bedholds Unpaid		
January	173	124	310	31	0	0		638
February	168	112	298	28	0	0		606
March	186	124	314	33	2	0		659
April	180	112	287	30	21	0		630
May	190	117	291	17	45	0		660
June	204	114	240	30	20	0		608
July	183	109	248	73	5	0		618
August	186	93	232	93	16	0		620
September	180	90	230	118	10	0		628
October	179	93	247	123	30	0		672
November	176	93	252	120	17	0		658
December	184	155	281	124	9	0		753
	2189	1336	3230	820	175	0	0	7750

Oakwood Estates and Retirement Village
01/01/19 to 12/31/19

Schedule VII. B

Oakwood Receives clerical services from Henderson County Retirement Center in the amount of \$8,320.00
Averages 8.00 hrs per week at \$20.00 per hour.

Oakwood receives maintenance services from Henderson County Retirement Center in the amount of \$14,617.00
Averages around 14 hrs per week at \$20.00 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 Cen	Food	\$0.00	\$0.00

Schedule XII, Line 15

Nursing Services	\$0.00
Applications Income	\$450.00
Income From Vehicle use	\$1,631.38
Equipment Rental Income	\$0.00
Miscellaneous Income	\$1,414.55
Rebates	\$71.00
Gain on sale of asset	\$0.00
Medicare Flu	\$164.94
Rounding	\$0.00
	<u>\$3,731.87</u>

Schedule IV, Line 3, Column 3

Gas	\$1,855.90
Electric	\$23,360.71
Water	\$2,244.00
	<u>\$27,460.61</u>

Schedule IV, Line 2, Column 3

Laundry Services	\$720.00
Maintenance Services-Oaklane	\$14,617.20
Outside Services-Maint	\$7,803.07
Repairs-Buildings	\$9,873.25
Repairs-Equipment	\$2,543.85
Repairs-Grounds	\$3,390.95
	<u>\$38,948.32</u>

Schedule IV, Line 14, Column 3

Personal Purchases	2406.97
Dues and Subscription	\$1,607.24
License Fee	\$656.00
Vehicular Exp	\$841.39
Transportation	\$1,214.84
Bus Driver	\$0.00
Legal Exp.	\$0.00
Professional Fees	\$2,060.00
Seminar Exp.	\$2,474.76
Training	\$469.79
Software Support	\$3,807.89
Data Processing	\$4,150.00
Contributions	\$125.00
Misc Exp.	\$0.00
	<u>\$19,813.88</u>

Oakwood Estates and Retirement Village
01/01/19 to 12/31/19

Schedule IV, Column 5

Line 14 Contributions \$0
Line 1 Employee and Guest Meals \$3,603.00
Line 18 Interest on unrestricted funds \$2,419.58
Line 17 Non-Straight Line Deprec \$11.00
Line 4 Resident Room Cable \$7,010.26

Schedule VII, Part A.

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