

		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: 1000106

Facility Name: WOODRIDGE SL RESID GALESBURG

Address: 261 NORTH LINWOOD RD GALESBURG 61401

County: KNOX

Telephone Number: (847) 679-8219 Fax # (847) 679-7377

Federal Employer ID Number:

Date Current Owners were Certified: 10/15/2008

Type of Ownership:

VOLUNTARY, NON-PROFIT Charitable Corp. Trust

X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other

GOVERNMENTAL State County Other

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: KATHLEEN MCNAMARA Telephone Number: (847) 675-3585
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 1/1/2019 to 12/31/2019 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) MARSHALL MAUER
(Title) TREASURER

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) KATHLEEN MCNAMARA VICE-PRESIDENT
(Firm Name & Address) KBKB, LTD. 8410 RIVER DR., MORTON GROVE, IL 60053
(Telephone) (847) 675-3585 Fax (847) 675-5777

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 **WOODRIDGE SL RESID GALESBURG**

Report Period Beginning: 1/1/2019 Ending: 12/31/2019

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	52	Single Unit Apartment	52	18,980	1		
2	8	Double Unit Apartment	8	2,920	2		
3		Other			3		
4	60	TOTALS	60	21,900	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	7,040	11,746		18,786	5
6	Double Unit		1,324		1,324	6
7	Other					7
8	TOTALS	7,040	13,070		20,110	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.83%

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

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)**

H. ACCOUNTING BASIS

ACCUAL	☒	MODIFIED		
CASH*	☐	CASH*	☐	

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

Tax Year: 2019 **Fiscal Year:** 2019

* 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? NO **If yes, did the facility make all of the required payments of interest and principal?** _____
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

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Facility Name: WOODRIDGE SL RESID GALESBURG

Report Period Beginning:

1/1/2019

Ending: 12/31/2019

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	153,796	159,067	1,795	314,658	(1,053)	313,605	1
2	Housekeeping, Laundry and Maintenance	79,727	38,972	14,870	133,569		133,569	2
3	Heat and Other Utilities			66,384	66,384	2,939	69,323	3
4	Other (specify): Scavenger & Exterminating Services			5,605	5,605		5,605	4
5	TOTAL General Services	233,523	198,039	88,654	520,216	1,886	522,102	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	415,360	4,512		419,872		419,872	6
7	Activities and Social Services	36,215	8,890		45,105		45,105	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	451,575	13,402		464,977		464,977	9
	C. General Administration							
10	Administrative and Clerical	70,818	11,325	151,878	234,021	7,900	241,921	10
11	Marketing Materials, Promotions and Advertising			2,514	2,514		2,514	11
12	Employee Benefits and Payroll Taxes			126,895	126,895		126,895	12
13	Insurance-Property, Liability and Malpractice			21,727	21,727	7,263	28,990	13
14	Other (specify):							14
15	TOTAL General Administration	70,818	11,325	303,014	385,157	15,163	400,320	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	755,916	222,766	391,668	1,370,350	17,049	1,387,399	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			4,275	4,275	85,032	89,307	17
18	Interest					169,339	169,339	18
19	Real Estate Taxes					76,799	76,799	19
20	Rent -- Facility and Grounds			420,000	420,000	(420,000)		20
21	Rent -- Equipment			14,883	14,883		14,883	21
22	Other (specify): Mortgage Insurance					27,798	27,798	22
23	TOTAL Ownership			439,158	439,158	(61,032)	378,126	23
24	GRAND TOTAL (Sum of lines 16 and 23)	755,916	222,766	830,826	1,809,508	(43,983)	1,765,525	24

Facility Name: WOODRIDGE SL RESID GALESBURG

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.00	\$ 26.14	1
2	Licensed Practical Nurses	4.00	19.82	2
3	Certified Nurse Assistants	9.00	11.11	3
4	Activity Director & Assistants	1.00	12.50	4
5	Social Service Workers			5
6	Head Cook	2.00	12.53	6
7	Cook Helpers/Assistants	5.00	9.86	7
8	Dishwashers			8
9	Maintenance Workers	1.00	15.89	9
10	Housekeepers	2.00	12.31	10
11	Laundry			11
12	Managers	1.00	30.91	12
13	Other Administrative			13
14	Clerical	1.00	10.00	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	27.00	\$ 16.11	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
WOODRIDGE OF GENESEO	GENESEO
SEE ATTACHED	

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	MARSHALL MAUER		1.5	\$ 7,525	1
2	DANIEL AARON		0.25	1,421	2
3					3
4					4
5					5
Total				\$ 8946	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: DYNAMIC HEALTHCARE CONSULTANTS If yes, what is the value of those services? \$ 116,788 (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).

Facility Name: WOODRIDGE SL RESID GALESBURG

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

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	60		2008	2008	\$ 4,270,281	\$ 109,494	27.5	\$ 109,494		\$ 1,553,312	1
2											2
3	RELATED PARTY				13,586			388	388		3
4											4
5											5
	Improvement Type										
6	WATERSOFTENER			2009	9,217	335	27.5	335		3,504	6
7	SIDEWALK REPAIR			2010	3,300	120	27.5	120		1,135	7
8	CARPETING			2010	3,268	119	27.5	119		1,125	8
9	FURNACE REPAIRS			2012	706	26	27.5	26		206	9
10	CARPETING			2012	6,195	225	27.5	225		1,584	10
11	REPLACED CAMERAS & DVR			2013	4,982	181	27.5	181		1,191	11
12	OFFSET SUPPLY TRAP			2013	2,126	77	27.5	77		468	12
13	NURSE CALL, PENDANT, WIRELESS CONNECTION			2014	18,640	678	27.5	678		3,571	13
14	REPAIR LEAK, INSTALL RECIRCULATING PUMP			2014	6,505	237	27.5	237		1,374	14
15	ROOF WORK			2014	1,522	55	27.5	55		280	15
16	DOOR			2015	2,025	74	27.5	74		308	16
17	TOTAL (lines 1 thru 16)				\$ 4,342,353	\$ 111,621		\$ 112,009	\$ 388	\$ 1,568,058	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	\$ 284,086	\$ 1,722	\$ 28,408	26,686	10	\$ 253,465	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 1,722	\$ 28,408	26,686		\$ 253,465	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 4,342,353	\$ 111,621		\$ 112,009	\$ 388	\$ 1,568,058	1
2	CONCRETE WORK	2016	3,250	118	27.5	118		393	2
3	VENT REPAIR	2016	3,800	138	27.5	138		460	3
4	FLOORING	2017	2,001	73	27.5	73		182	4
5	SIDING	2017	36,685	1,334	27.5	1,334		3,335	5
6	INSTALL NEW SECURITY CAMERAS	2018	3,801	138	27.5	138		201	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21	RELATED PARTY: GALESBURG NORTHWEST HOLDINGS LLC								21
22	INSTALL NEW ROOF	2018	86,684	2,223	39	2,223		4,086	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)		\$ 4,478,574	\$ 115,645		\$ 116,033	\$ 388	\$ 1,576,715	34

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

Facility Name: WOODRIDGE SL RESID GALESBURG

Report Period Beginning: 1/1/2019 Ending: 2/31/2019

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*	
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 \$

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	MIDLAND BANK		X	MORTGAGE	4/9/14	\$ 4,743,200	\$ 4,231,109	5/1/44	4.0000	\$ 171,097	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 4,743,200	\$ 4,231,109			\$ 171,097	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 4,743,200	\$ 4,231,109			\$ 171,097	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: **WOODRIDGE SL RESID GALESBURG**Report Period Beginning: **1/1/2019**Ending: **12/31/2019****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2019**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (7,663)	\$ (2,500)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	282,399	282,399	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	38,741	52,478	6
7	Other Prepaid Expenses	908	908	7
8	Accounts Receivable (owners or related parties)	167,912	167,912	8
9	Other(specify): ESCROWS		177,713	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 482,297	\$ 678,910	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		89,000	13
14	Buildings, at Historical Cost		4,270,281	14
15	Leasehold Improvements, at Historical Cost	108,024	194,708	15
16	Equipment, at Historical Cost	77,669	294,770	16
17	Accumulated Depreciation (book methods)	(82,412)	(1,528,031)	17
18	Deferred Charge Deferred Loan Costs -Net		92,399	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): SECURITY DEPOSITS	4,840	4,840	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 108,121	\$ 3,417,967	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 590,418	\$ 4,096,877	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 95,449	\$ 100,449	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		104,393	29
30	Accrued Salaries Payable	63,219	63,219	30
31	Accrued Taxes Payable	2,195	81,195	31
32	Accrued Interest Payable		14,104	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 160,863	\$ 363,360	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		4,126,716	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)	\$	\$ 4,126,716	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 160,863	\$ 4,490,076	45
46	TOTAL EQUITY	\$ 429,555	\$ (393,199)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 590,418	\$ 4,096,877	47

*(See instructions.)

Facility Name: WOODRIDGE SL RESID GALESBURG

Report Period Beginning: 1/1/2019

Ending:

12/31/2019

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	\$ 2,020,201	1
2	Discounts and Allowances	(7,603)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,012,598	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	1,755	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,755	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,758	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,758	14
	D. Other Revenue (specify):		
15	FOOD STAMPS	9,306	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 9,306	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,025,417	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	520,216	19
20	Health Care/ Personal Care	464,977	20
21	General Administration	385,157	21
	B. Capital Expense		
22	Ownership	439,158	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	PRIOR YEAR ADJUSTMENT	1,456	26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,810,964	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 214,453	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 214,453	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 565,636	32
33	Private Pay - Net Inpatient Revenue	1,454,565	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,020,201	37

WOODBIDGE OF GALESBURG
RELATED HEALTHCARE ENTITIES

NAME	CITY
BRADLEY	BRADLEY
BRIDGEVIEW HEALTHCARE CENTER	BRIDGEVIEW
GROSSE POINT	NILES
OTTAWA PAVILION	OTTAWA
PARK RIDGE	PARK RIDGE
STERLING PAVILION	STERLING
WATERFRONT TERRACE	CHICAGO
WILLOW CREST	SANDWICH
WINDMILL NURSING PAVILION	SOUTH HOLLAND
WOODBIDGE	CHICAGO

OTHER RELATED BUSINESSES

DYNAMIC HEALTHCARE CONSULTANTS	SKOKIE	BOOKKEEPING
SEASONS HOSPICE	PARK RIDGE	HOSPICE
GALESBURG NORTHWEST HOLDINGS		REALTY

WOODBIDGE OF GALESBURG
12/31/2019

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES

LINE 1	SALES TAX ON FOOD	(1,053)
LINE 3	CABLE TV-RESIDENT ROOMS	2,939
LINE 10	CABLE TV-RESIDENT ROOMS	(2,939)
LINE 10	PENALTIES	(861)
LINE 17	STRAIGHT LINE DEPRECIATION	(26,686)
LINE 18	INTEREST INCOME	(1,758)

RELATED PARTY LANDLORD

LINE 20	RENT	(420,000)
LINE 10	PROFESSIONAL FEES	11,700
LINE 13	INSURANCE-PROPERTY	7,263
LINE 17	DEPRECIATION	111,718
LINE 18	MORTGAGE INTEREST	171,097
LINE 19	REAL ESTATE TAXES	76,799
LINE 22	MORTGAGE INSURANCE	27,798
LINE 24	GRAND TOTAL	(43,983)

PAGE 4 SCHEDULE VII B

DYNAMIC HEALTHCARE CONSULTANTS COST

LINE 10	MANAGEMENT FEES	108,000
	UTILITIES	674
	REPAIR & MAINT	5,336
	EMP BEN-GEN SVC	2,222
	NURSE CONSULTANT	4,419
	PROFESSIONAL FEES	201
	DUES & SUBSCRIPTIONS	218
	CLERICAL & GENERAL	8,850
	SEMINAR & TRAVEL	1,157
	AUTO EXPENSE	2,258