

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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 RES GALESBURG

Address: 261 NORTH LINWOOD RD GALESBURG 61401

County: KNOX

Telephone Number: (847) 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 1/1/2021 to 12/31/2021 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. 6201 W. HOWARD STREET SUITE 201, NILES, IL 601

(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 RES GALESBURG

Report Period Beginning: 1/1/2021 Ending: 12/31/2021

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	51	Single Unit Apartment	51	18,615	1
2	9	Double Unit Apartment	9	3,285	2
3		Other			3
4	60	TOTALS	60	21,900	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	5,171	10,173		15,344	5
6	Double Unit		2,741		2,741	6
7	Other					7
8	TOTALS	5,171	12,914		18,085	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 82.58%

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

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 2021 Fiscal Year: 2021

* 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 RES GALESBURG

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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	167,172	132,472	1,099	300,743	(1,099)	299,644	1
2	Housekeeping, Laundry and Maintenance	93,248	27,836	9,356	130,440		130,440	2
3	Heat and Other Utilities			70,306	70,306		70,306	3
4	Other (specify): Scavenger & Exterminating Services			7,439	7,439		7,439	4
5	TOTAL General Services	260,420	160,308	88,200	508,928	(1,099)	507,829	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	471,434	10,878		482,312		482,312	6
7	Activities and Social Services	38,670	2,774	126	41,570		41,570	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	510,104	13,652	126	523,882		523,882	9
	C. General Administration							
10	Administrative and Clerical	66,141	13,341	207,862	287,344	11,920	299,264	10
11	Marketing Materials, Promotions and Advertising			2,217	2,217		2,217	11
12	Employee Benefits and Payroll Taxes			157,498	157,498		157,498	12
13	Insurance-Property, Liability and Malpractice			51,186	51,186	11,239	62,425	13
14	Other (specify):							14
15	TOTAL General Administration	66,141	13,341	418,763	498,245	23,159	521,404	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	836,665	187,301	507,089	1,531,055	22,060	1,553,115	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			7,881	7,881	108,086	115,967	17
18	Interest			212	212	162,727	162,939	18
19	Real Estate Taxes					78,980	78,980	19
20	Rent -- Facility and Grounds			420,000	420,000	(420,000)		20
21	Rent -- Equipment			13,474	13,474		13,474	21
22	Other (specify): Mortgage Insurance					26,438	26,438	22
23	TOTAL Ownership			441,567	441,567	(43,769)	397,798	23
24	GRAND TOTAL (Sum of lines 16 and 23)	836,665	187,301	948,656	1,972,622	(21,709)	1,950,913	24

Facility Name: WOODRIDGE SL RES GALESBURG

Report Period Beginning 1/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 26.22	1
2	Licensed Practical Nurses	2	22.57	2
3	Certified Nurse Assistants	9	13.72	3
4	Activity Director & Assistants	1	13.79	4
5	Social Service Workers			5
6	Head Cook	2	15.73	6
7	Cook Helpers/Assistants	4	11.72	7
8	Dishwashers			8
9	Maintenance Workers	1	16.52	9
10	Housekeepers	2	14.74	10
11	Laundry			11
12	Managers	1	33.46	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	24	\$ 16.52	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	\$ 9,406	1
2	DANIEL AARON		0.25	1,050	2
3					3
4					4
5					5
Total				\$ 10,456	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? \$ 112,060

(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 RES GALESBURG

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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		\$ 1,772,300	1
2											2
3	RELATED PARTY				13,585	349	35	388	39		3
4											4
5											5
	Improvement Type										
6	WATERSOFTENER		2009		9,217	335	27.5	335		4,174	6
7	SIDEWALK REPAIR		2010		3,300	120	27.5	120		1,375	7
8	CARPETING		2010		3,268	119	27.5	119		1,363	8
9	FURNACE REPAIRS		2012		706	26	27.5	26		258	9
10	CARPETING		2012		6,195	225	27.5	225		2,034	10
11	REPLACED CAMERAS & DVR		2013		4,982	181	27.5	181		1,553	11
12	OFFSET SUPPLY TRAP		2013		2,126	77	27.5	77		622	12
13	NURSE CALL, PENDANT, WIRELESS CONNECTION		2014		18,640	678	27.5	678		4,927	13
14	REPAIR LEAK, INSTALL RECIRCULATING PUMP		2014		6,505	237	27.5	237		1,848	14
15	ROOF WORK		2014		1,522	55	27.5	55		390	15
16	DOOR		2015		2,025	74	27.5	74		456	16
17	TOTAL (lines 1 thru 16)				\$ 4,342,352	\$ 111,970		\$ 112,009	\$ 39	\$ 1,791,300	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	\$ 304,283	\$ 5,200	\$	(5,200)	10	\$ 281,873	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 304,283	\$ 5,200	\$	(5,200)		\$ 281,873	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		\$ 4,342,352	\$ 111,970		\$ 112,009	\$ 40	\$ 1,791,300	1
2	CONCRETE WORK	2016	3,250	118	27.5	118		629	2
3	VENT REPAIR	2016	3,800	138	27.5	138		736	3
4	FLOORING	2017	2,001	73	27.5	73		328	4
5	SIDING	2017	36,685	1,334	27.5	1,334		6,003	5
6	INSTALL NEW SECURITY CAMERAS	2018	3,801	138	27.5	138		477	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	2,222	39	2,222		8,530	22
23	CONCRETE WORK	2020	4,840	323	15	323		646	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)		\$ 4,483,413	\$ 116,316		\$ 116,355	\$ 40	\$ 1,808,649	34

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

Facility Name: WOODRIDGE SL RES GALESBURG

Report Period Beginning: 1/1/2021 Ending: 2/31/2021

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	\$ 4,018,069	5/1/44	4.0000	\$ 162,729	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 4,743,200	\$ 4,018,069			\$ 162,729	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 4,743,200	\$ 4,018,069			\$ 162,729	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 RES GALESBURG**Report Period Beginning: **1/1/2021**Ending: **12/31/2021****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2021**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 83,129	\$ 88,109	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>37,275</u>)	92,848	92,848	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	41,368	55,638	6
7	Other Prepaid Expenses	591,559	591,559	7
8	Accounts Receivable (owners or related parties)	119,528	94,528	8
9	Other(specify): <u>ESCROWS</u>		224,601	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 928,432	\$ 1,147,283	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	199,548	15
16	Equipment, at Historical Cost	80,945	304,283	16
17	Accumulated Depreciation (book methods)	(96,184)	(1,767,128)	17
18	Deferred Charge Deferred Loan Costs -Net		84,779	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>DEPOSIT ON FIXED ASSETS</u>	5,298	5,298	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 98,083	\$ 3,186,061	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,026,515	\$ 4,333,344	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 108,726	\$ 108,726	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		113,072	29
30	Accrued Salaries Payable	71,462		30
31	Accrued Taxes Payable	2,682	83,682	31
32	Accrued Interest Payable		13,394	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>INTERCOMPANY PAYABLE</u>	110,420	110,420	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 293,290	\$ 429,294	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		3,904,997	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)	\$	\$ 3,904,997	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 293,290	\$ 4,334,291	45
46	TOTAL EQUITY	\$ 733,225	\$ (947)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,026,515	\$ 4,333,344	47

*(See instructions.)

Facility Name: WOODRIDGE SL RES GALESBURG

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 1,964,008	1
2	Discounts and Allowances	(30,670)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,933,338	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		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2	14
	D. Other Revenue (specify):		
15	STIMULUS PAYMENT	46,155	15
16	PPP LOAN FORGIVEN, ERTC	504,272	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 550,427	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,483,767	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	508,928	19
20	Health Care/ Personal Care	523,882	20
21	General Administration	498,245	21
	B. Capital Expense		
22	Ownership	441,567	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)	\$ 1,972,622	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 511,145	29
30	Income Taxes	\$ 2,500	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 508,645	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 671,138	32
33	Private Pay - Net Inpatient Revenue	1,292,870	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,964,008	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

12/31/2021

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES

LINE 1	SALES TAX ON FOOD	(1,099)
LINE 10	BANK NSF FEES	(280)
LINE 17	STRAIGHT LINE DEPRECIATION	(5,200)
LINE 18	INTEREST INCOME	(2)

RELATED PARTY LANDLORD

LINE 20	RENT	(420,000)
LINE 10	PROFESSIONAL FEES	12,200
LINE 13	INSURANCE-PROPERTY	11,239
LINE 17	DEPRECIATION	113,286
LINE 18	MORTGAGE INTEREST	162,729
LINE 19	REAL ESTATE TAXES	78,980
LINE 22	MORTGAGE INSURANCE	26,438
LINE 24	GRAND TOTAL	(21,709)

PAGE 4 SCHEDULE VII B

DYNAMIC HEALTHCARE CONSULTANTS COST

LINE 10	MANAGEMENT FEES		108,000
	UTILITIES	673	
	REPAIR & MAINT	2,657	
	NURSE CONSULTANT	7,746	
	PROFESSIONAL FEES	1,974	
	DUES & SUBSCRIPTIONS	60	
	CLERICAL & GENERAL	12,139	
	SEMINAR & TRAVEL	170	
	INSURANCE	2,562	
	DEPRECIATION	756	
	INTEREST	1,326	
	REAL ESTATE TAXES	2,751	
	AUTO RENTAL	5,604	
	EQUIPMENT RENTAL	83	