

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

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: 1000097

Facility Name: Glenhaven Gardens Alton

Address: 100 Glenhaven Drive Alton 62002

Number City Zip Code

County: Madison

Telephone Number: (618) 462-1500 Fax # (618) 462-1500

Federal Employer ID Number:

Date Current Owners were Certified: 4/22/08

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☒	Limited Liability Co.		
		☐	Trust		
		☐	Other		

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

Name: Matthew Whitlock Telephone Number: (618) 462-1500

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 1/1/10 to 12/31/10 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)	Matthew Whitlock	
	(Title)	Executive Director	
Paid Preparer	(Signed)		(Date)
	(Print Name and Title)	Steven R. Grohne Partner	
	(Firm Name & Address)	May, Cocagne & King, P.C. 1353 E. Mound Rd, Decatur, IL 62526	
	(Telephone)	(217) 875-2655 Fax # (217) 875-1660	
	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 **Glenhaven Gardens Alton**

Report Period Beginning: 1/1/10 **Ending:** 12/31/10

III. STATISTICAL DATA

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

Date of change in certified units 92

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	13	Single Unit Apartment	13	4,745	1		
2	79	Double Unit Apartment	79	28,835	2		
3		Other		1,825	3		
4	92	TOTALS	92	35,405	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	2,027	2,038		4,065	5
6	Double Unit	15,523	10,534		26,057	6
7	Other		524		524	7
8	TOTALS	17,550	13,096		30,646	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	86.56%
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D. Indicate the number of paid bed-hold days the SLF had during this year
329 Also, indicate the number of unpaid bed-hold days the SLF
 had during this year. 8 **(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)

None

H. ACCOUNTING BASIS

ACCUAL	☒	MODIFIED		
CASH*	☐	CASH*	☐	

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

Tax Year: 12/31/10 **Fiscal Year:** 12/31/10

*** 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? No If yes, did the facility make all of the

required payments of interest and principle?

If no, explain.

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding?	No	If yes, did
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make all of the required payments of interest and principle?

If no, explain.

Facility Name: Glenhaven Gardens Alton

Report Period Beginning:

1/1/10

Ending:

12/31/10

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	194,704	161,280	4,956	360,940	(5,392)	355,548	1
2	Housekeeping, Laundry and Maintenance	81,379	11,312	38,742	131,433		131,433	2
3	Heat and Other Utilities			136,610	136,610	(17,557)	119,053	3
4	Other (specify):			11,146	11,146		11,146	4
5	TOTAL General Services	276,083	172,592	191,454	640,129	(22,949)	617,180	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	381,716	2,531		384,247		384,247	6
7	Activities and Social Services	24,754		4,602	29,356		29,356	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	406,470	2,531	4,602	413,603		413,603	9
	C. General Administration							
10	Administrative and Clerical	126,076	12,983	129,970	269,029	(18,433)	250,596	10
11	Marketing Materials, Promotions and Advertising	38,363	38,820		77,183		77,183	11
12	Employee Benefits and Payroll Taxes			159,057	159,057		159,057	12
13	Insurance-Property, Liability and Malpractice			56,930	56,930		56,930	13
14	Other (specify):			64,021	64,021	(17,061)	46,960	14
15	TOTAL General Administration	164,439	51,803	409,978	626,220	(35,494)	590,726	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	846,992	226,926	606,034	1,679,952	(58,443)	1,621,509	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			488,062	488,062		488,062	17
18	Interest			496,783	496,783		496,783	18
19	Real Estate Taxes			72,000	72,000		72,000	19
20	Rent -- Facility and Grounds			64,838	64,838		64,838	20
21	Rent -- Equipment							21
22	Other (specify):			45,098	45,098		45,098	22
23	TOTAL Ownership			1,166,781	1,166,781		1,166,781	23
24	GRAND TOTAL (Sum of lines 16 and 23)	846,992	226,926	1,772,815	2,846,733	(58,443)	2,788,290	24

Facility Name: Glenhaven Gardens Alton

Report Period Beginning 1/1/10 Ending: 12/31/10

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	28.06	1
2	Licensed Practical Nurses	2	20.00	2
3	Certified Nurse Assistants	13	9.94	3
4	Activity Director & Assistants	1	12.13	4
5	Social Service Workers			5
6	Head Cook	1	15.38	6
7	Cook Helpers/Assistants	3	9.10	7
8	Dishwashers	6	8.27	8
9	Maintenance Workers	1	18.53	9
10	Housekeepers	3	8.55	10
11	Laundry			11
12	Managers	1	35.29	12
13	Other Administrative	1	14.18	13
14	Clerical	2	8.25	14
15	Marketing	1	18.55	15
16	Other			16
17	Total (lines 1 thru 16)	35	\$	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
See Attached	

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	See Attachment			\$	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

12/31/10

	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: Glenhaven Gardens Alton

Report Period Beginning: 1/1/10

Ending: 12/31/10

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Alton Memorial Hospital

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☒ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ -
4	Additions			/ /				4	
5				5/1/08	64,838	50	20	5	
6				/ /				6	
7	TOTAL				\$ 64,838			7	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	1st Mid-Illinois Bank		X	Facility Mortgage	12/1/06	\$	7,660,922	6/1/11	0.0425	\$ 469,415	1	
2					/ /			/ /			2	
3					/ /			/ /			3	
	Working Capital											
4	First State Bank		X	Line of Credit	7/29/10		447,199	1/29/11	0.0600	27,368	4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$	8,108,121				\$ 496,783	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$	8,108,121				\$ 496,783	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: Glenhaven Gardens Alton

Report Period Beginning: 1/1/10

Ending:

12/31/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 295,942	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	116,334		3
4	Supply Inventory (priced at cost)	100		4
5	Short-Term Investments			5
6	Prepaid Insurance	20,787		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 433,163	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	7,717,798		14
15	Leasehold Improvements, at Historical Cost	193,698		15
16	Equipment, at Historical Cost	1,019,933		16
17	Accumulated Depreciation (book methods)	(1,296,668)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	189,932		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(120,263)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,704,430	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,137,593	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 26,204	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	612,699		29
30	Accrued Salaries Payable	33,786		30
31	Accrued Taxes Payable	78,441		31
32	Accrued Interest Payable	36,356		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Property Mgmt Fees	32,182		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 819,668	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	7,495,422		38
39	Mortgage Payable			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)	\$ 7,495,422	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,315,090	\$	45
46	TOTAL EQUITY	\$ (177,497)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,137,593	\$	47

*(See instructions.)

Facility Name: Glenhaven Gardens Alton

Report Period Beginning: 1/1/10

Ending: 12/31/10

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

1			
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,498,262	1
2	Discounts and Allowances	(4,500)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 2,493,762	3
	B. Other Operating Revenue		
4	Special Services	25,369	4
5	Other Health Care Services	1,927	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	17,061	8
9	Non-Resident Meals	5,078	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 49,435	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,155	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 5,155	14
	D. Other Revenue (specify):		
15	Vending	251	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 251	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 2,548,603	18

2			
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	640,129	19
20	Health Care/ Personal Care	413,603	20
21	General Administration	626,220	21
	B. Capital Expense		
22	Ownership	1,166,781	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 2,846,733	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ (298,130)	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ (298,130)	31

IV. Cost Center Expenses
Operating Expenses

A. General Services

<u>Line 1 - Reclassifications and Adjustments/Column 5</u>	
Alcohol & Liquor	(314)
Meal Income	<u>(5,078)</u>
	<u>(5,392)</u>

<u>Line 3 - Reclassifications and Adjustments/Column 5</u>	
Cable Income	<u>(17,557)</u>

<u>Line 4 - Other (specify) / Column 6</u>	
Rubbish Removal	1,862
Vehicle & equipment operating expense	8,640
Miscellaneous - operating	50
Mileage - screening	<u>594</u>
	<u>11,146</u>

C. General Adminimstration

<u>Line 10 - Reclassifications and Adjustments/Column 5</u>	
Telephone Income	(16,506)
Lifeline Income	<u>(1,927)</u>
	<u>(18,433)</u>

<u>Line 14 - Other (specify) / Column 4)</u>	
Professional Fees - legal	95
Professional Fees - accounting	17,569
Background checks	1,205
Bank service charges	1,728
Beauty shop	17,719
Dues & subscriptions	4,777
Help wanted ads	2,305
License/permits	1,591
Promotion - meals	862
Promotion - travel	1,153
Promotion - lodging	1,973
Training/education	1,825
Uniforms	628
Contributions	300
Marketing expense	100
Miscellaneous - other admin	<u>10,191</u>
	<u>64,021</u>

<u>Line 14 - Reclassifications and Adjustments/Column 5</u>	
Beauty Shop Income	<u>(17,061)</u>

Capital Expenses

D. Ownership

<u>Line 22 - Other (specify) / Column 6</u>	
Amortization Expense	<u>45,098</u>

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS,
RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

In 2010, Glenhaven Management, LLC (a related organization) paid Linda Allison \$87,750.
An average of 30 hours per week of her time is related to Glenhaven Gardens of Alton,
LLC. Linda Allison is a 5% owner of Glenhaven Gardens of Alton, LLC.

VII. RELATED ORGANIZATIONS

A. RELATED SLF's & HEALTH CARE BUSINESSES

<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>
Glenhaven Management, LLC	Bloomington, IL
Steve Horve and Jeff Horve are Partners/Owners of Glenhaven Gardens of Alton LLC. They also have ownership in:	
Eagle Ridge I of Decatur	Decatur, IL
Eagle Ridge II of Decatur	Decatur, IL
Prairie Winds of Urbana	Urbana, IL
Heritage Woods of Yorkville	Yorkville, IL
Heritage Woods of McHenry	McHenry, IL
Heritage Woods of Rockford	Rockford, IL
Heritage Woods of Moline	Moline, IL
Heritage Woods of Bolingbrook	Bolingbrook, IL
Heritage Woods of Sterling	Sterling, IL
Heritage Woods of Plainfield	Plainfield, IL
Heritage Woods of Charleston	Charleston, IL
The Glen at Belvidere	Belvidere, IL

C. Does page 3 include any costs derived from transactions (including rent) with related parties?
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).

<u>Related</u> <u>Organization</u>	<u>Expense</u>	<u>Facility</u> <u>Book Value</u>	<u>Actual</u> <u>Cost</u>
Glenhaven Management, LLC Proper	Management Fees	107,549	107,549