

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000130

Facility Name: Knollwood St. Clair Retirement Comm.

Address: 921 Knollwood Drive Caseyville 62232

County: St. Clair

Telephone Number: (618) 394-0569 Fax # 618 394-0582

Federal Employer ID Number:

Date Current Owners were Certified: 04/30/11

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

X 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: Charles W. Fawcett, Jr. Telephone Number: (636) 537-5900

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 12/01/2012 to 12/31/2012 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) Charles W. Fawcett, Jr.

(Title) President of General Partner

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

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

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	<u>96</u>	Single Unit Apartment	<u>96</u>	<u>35,136</u>	1
2	<u>2</u>	Double Unit Apartment	<u>2</u>	<u>1,464</u>	2
3		Other			3
4	<u>98</u>	TOTALS	<u>98</u>	<u>36,600</u>	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	<u>14,006</u>	<u>4,536</u>		<u>18,542</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>14,006</u>	<u>4,536</u>		<u>18,542</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 50.66%

D. Indicate the number of paid bed-hold days the SLF had during this year 470 Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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: 12/12 Fiscal Year: 12/12

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? Yes If yes, did the facility make all of the required payments of interest and principle? Yes
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 the facility make all of the required payments of interest and principle? _____
If no, explain. _____

Facility Name: Knollwood St. Clair Retirement Comm.

Report Period Beginning:

12/01/2012

Ending:

12/31/2012

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	136,235	8,961	117,606	262,802		262,802	1
2	Housekeeping, Laundry and Maintenance	107,562	10,807	(1,143)	117,226		117,226	2
3	Heat and Other Utilities			88,739	88,739		88,739	3
4	Other (specify):							4
5	TOTAL General Services	243,797	19,768	205,202	468,767		468,767	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	257,086	1,196	386	258,668		258,668	6
7	Activities and Social Services	18,740	5,056	6,924	30,720		30,720	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	275,826	6,252	7,310	289,388		289,388	9
	C. General Administration							
10	Administrative and Clerical	188,916	9,659	284,792	483,367		483,367	10
11	Marketing Materials, Promotions and Advertising			43,347	43,347		43,347	11
12	Employee Benefits and Payroll Taxes			125,953	125,953		125,953	12
13	Insurance-Property, Liability and Malpractice			69,213	69,213		69,213	13
14	Other (specify): Mortgage Insurance			52,500	52,500		52,500	14
15	TOTAL General Administration	188,916	9,659	575,805	774,380		774,380	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	708,539	35,679	788,317	1,532,535		1,532,535	16
	Capital Expenses							
	D. Ownership							
17	Depreciation & Amortization			543,071	543,071		543,071	17
18	Interest			594,943	594,943		594,943	18
19	Real Estate Taxes			16,344	16,344		16,344	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			1,154,358	1,154,358		1,154,358	23
24	GRAND TOTAL (Sum of lines 16 and 23)	708,539	35,679	1,942,675	2,686,893		2,686,893	24

Facility Name: Knollwood St. Clair Retirement Comm.

Report Period Beginning 12/01/2012 Ending: 12/31/2012

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	3	\$ 19.25	1
2	Licensed Practical Nurses	2	18.50	2
3	Certified Nurse Assistants	8	9.75	3
4	Activity Director & Assistants	1	9.42	4
5	Social Service Workers			5
6	Head Cook	3	10.00	6
7	Cook Helpers/Assistants	3	8.25	7
8	Dishwashers	2	8.25	8
9	Maintenance Workers	2	11.00	9
10	Housekeepers	3	8.25	10
11	Laundry	1	14.42	11
12	Managers	1	27.88	12
13	Other Administrative	2	12.00	13
14	Clerical	2	9.00	14
15	Marketing	1	20.00	15
16	Other Dietary Mngr	1	16.35	16
17	Total (lines 1 thru 16)	35	\$ 12.04	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
N/A			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Knollwood Management Services		St. Louis		Management Co.	

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: Knollwood St. Clair Retirement Comm.

Report Period Beginning:

12/01/2012

Ending:

12/31/2012

VIII. OWNERSHIP COSTS

A. Purchase price of land 300,000 Year land was acquired 2011

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			2011	2011	\$ 10,637,613	\$ 302,515	40	\$ 302,515	\$	\$ 453,913	1
2			2012	2012	63,681	1,811	40	1,811		1,811	2
3											3
4											4
5											5
	Improvement Type										
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 10,701,294	\$ 304,326		\$ 304,326	\$	\$ 455,724	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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	Furnishings & Fixtures	\$ 675,231	\$ \$ 215,756	\$ \$ 283,154	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 675,231	\$ 215,756	\$ 283,154	24

Facility Name: Knollwood St. Clair Retirement Comm.

Report Period Beginning: 12/01/2012 Ending: 2/31/2012

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	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 \$

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	Gershman		X	Building	12/1/09	\$ 10,338,000	\$ 10,230,740	12/1/49	0.0580	\$ 594,943	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	IHDA		X	Building	12/1/09	1,656,251	1,656,251	12/31/51	N/A	None	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 11,994,251	\$ 11,886,991			\$ 594,943	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 11,994,251	\$ 11,886,991			\$ 594,943	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: Knollwood St. Clair Retirement Comm.

Report Period Beginning: 12/01/2012

Ending: 12/31/2012

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2012

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 71,334	\$ 71,334	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	644,507	644,507	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,076	2,076	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)	\$ 717,917	\$ 717,917	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	300,000	300,000	13
14	Buildings, at Historical Cost	10,701,294	10,701,294	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	675,231	675,231	16
17	Accumulated Depreciation (book methods)	(738,878)	(738,878)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	414,276	414,276	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Intangibles</u>	840,840	840,840	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 12,192,763	\$ 12,192,763	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,910,680	\$ 12,910,680	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,340,181	\$ 1,340,181	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	49,449	49,449	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)	\$ 1,389,630	\$ 1,389,630	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,656,251	1,656,251	38
39	Mortgage Payable	10,230,740	10,230,740	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)	\$ 11,886,991	\$ 11,886,991	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 13,276,621	\$ 13,276,621	45
46	TOTAL EQUITY	\$ (365,941)	\$ (365,941)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 12,910,680	\$ 12,910,680	47

*(See instructions.)

Facility Name: Knollwood St. Clair Retirement Comm.

Report Period Beginning: 12/01/2012

Ending:

12/31/2012

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,747,912	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,747,912	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	949	8
9	Non-Resident Meals	7,105	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 8,054	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	9,879	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9,879	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,765,845	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	468,767	19
20	Health Care/ Personal Care	289,388	20
21	General Administration	774,380	21
	B. Capital Expense		
22	Ownership	1,154,358	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)	\$ 2,686,893	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (921,048)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (921,048)	31

