

		FOR BHF USE			

LL2

### Supportive Living Facility

**2009**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE & FAMILY SERVICES**  
**COST REPORT FOR**  
**SUPPORTIVE LIVING FACILITIES**  
**(FISCAL YEAR 2009)**

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 Name: The Glenwood of Staunton

Address: 18192 Renken Road Staunton 62088  
 Number City Zip Code

County: Macoupin

Telephone Number: ( 618 ) 635-4012 Fax # ( )

Federal Employer ID Number: 33-1092690

Date Current Owners were Certified: 2008

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input checked="" type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/09 to 12/31/09 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) <u>Shelley Nuelle</u>	
	(Title) <u>Director of Operations</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>Theresa Volk</u> <u>CPA</u>	
	(Firm Name & Address) _____	
	(Telephone) ( ) _____ Fax # ( ) _____	

In the event there are further questions about this report, please contact:  
 Name: Shelley Nuelle Telephone Number: ( 217 ) 821-9539  
 Email Address: shelley\_909@hotmail.com

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 The Glenwood of Staunton

Report Period Beginning: 1/1/09 Ending: 12/31/09

**III. STATISTICAL DATA**

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

Date of change in certified units 12/1/09

	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	59	18,863	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	54	TOTALS	62	19,958	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	3,122	14,987		18,109	5
6	Double Unit		1,027		1,027	6
7	Other					7
8	TOTALS	3,122	16,014		19,136	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 95.88%

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

18 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 9 (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: 2009 Fiscal Year: 2009

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

**J. Does the facility have any Illinois Housing Development Authority Loans outstanding?** \_\_\_\_\_ 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?** \_\_\_\_\_ 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?** \_\_\_\_\_ If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

Facility Name: The Glenwood of Staunton

Report Period Beginning:

1/1/09

Ending:

12/31/09

## 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			
<b>A. General Services</b>								
1	Dietary and Food Purchase	43,949	115,148		159,098		159,098	1
2	Housekeeping, Laundry and Maintenance	61,831	64,566		126,397		126,397	2
3	Heat and Other Utilities			98,794	98,794		98,794	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>105,781</b>	<b>179,714</b>	<b>98,794</b>	<b>384,289</b>		<b>384,289</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	200,774		11,039	211,812		211,812	6
7	Activities and Social Services		6,316		6,316		6,316	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>200,774</b>	<b>6,316</b>	<b>11,039</b>	<b>218,128</b>		<b>218,128</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	38,929	3,116		42,044		42,044	10
11	Marketing Materials, Promotions and Advertising		12,042		12,042		12,042	11
12	Employee Benefits and Payroll Taxes	33,432			33,432		33,432	12
13	Insurance-Property, Liability and Malpractice			35,319	35,319		35,319	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>72,361</b>	<b>15,158</b>	<b>35,319</b>	<b>122,837</b>		<b>122,837</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>378,915</b>	<b>201,188</b>	<b>145,152</b>	<b>725,254</b>		<b>725,254</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation							17
18	Interest							18
19	Real Estate Taxes			62,383	62,383		62,383	19
20	Rent -- Facility and Grounds			384,000	384,000		384,000	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>446,383</b>	<b>446,383</b>		<b>446,383</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>378,915</b>	<b>201,188</b>	<b>591,535</b>	<b>1,171,638</b>		<b>1,171,638</b>	<b>24</b>

Facility Name: The Glenwood of Staunton

Report Period Beginning: 1/1/09 Ending: 12/31/09

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 21.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	9.00	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	8.70	6
7	Cook Helpers/Assistants	2	8.45	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	4	8.25	10
11	Laundry			11
12	Managers	1	18.71	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	12	8.25	16
17	<b>Total (lines 1 thru 16)</b>	<b>28</b>	<b>\$</b>	<b>17</b>

**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
<b>Total</b>				<b>\$</b>	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

	Amount of Fee	
1	\$	1
2		2
<b>Total</b>		<b>\$</b>
		<b>3</b>

**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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**OTHER RELATED BUSINESS ENTITIES**

Name	3	City	4	Type of Business	5
Renken Plains LLC	_____	Effingham, IL	_____	Facility Rental	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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).

Facility Name: The Glenwood of Staunton

Report Period Beginning:

1/1/09

Ending:

12/31/09

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					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	<b>Improvement Type</b>										
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)				\$	\$		\$	\$	\$	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		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: The Glenwood of Staunton

Report Period Beginning: 1/1/09

Ending: 12/31/09

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: Renken Plains, LLC

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	2007	38	10/1/07	\$ 20,000	10	None	3
4	Additions	2008	16	12/1/08	8,000	10	None	4
5		2009	8	12/1/09	4,000	10	None	5
6				/ /				6
7	<b>TOTAL</b>		<b>62</b>		<b>\$ 32,000</b>			<b>7</b>

8. Is movable equipment rental included in building rental?  YES  NO

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	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Purpose of Loan				
							Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1						/ /	\$	\$	/ /		\$	1
2						/ /			/ /			2
3						/ /			/ /			3
		<b>Working Capital</b>										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$	\$			\$	7
		<b>B. Non-Facility Related</b>										
8						/ /			/ /			8
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$	\$			\$	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: The Glenwood of Staunton

Report Period Beginning: 1/1/09

Ending:

12/31/09

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 50,650	\$	1
2	Cash-Patient Deposits	35,107		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )			3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 85,756	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			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):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 85,756	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	35,107		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35				35
36				36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 35,107	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 35,107	\$	45
46	<b>TOTAL EQUITY</b>	\$ 50,650	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 85,757	\$	47

Facility Name: The Glenwood of Staunton

Report Period Beginning: 1/1/09

Ending:

12/31/09

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

		<b>1</b>	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
<b>1</b>	Gross SLF Resident Revenue	\$ 1,531,759	<b>1</b>
<b>2</b>	Discounts and Allowances		<b>2</b>
<b>3</b>	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 1,531,759</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
<b>4</b>	Special Services		<b>4</b>
<b>5</b>	Other Health Care Services		<b>5</b>
<b>6</b>	Special Grants		<b>6</b>
<b>7</b>	Gift and Coffee Shop		<b>7</b>
<b>8</b>	Barber and Beauty Care		<b>8</b>
<b>9</b>	Non-Resident Meals	2,985	<b>9</b>
<b>10</b>	Laundry		<b>10</b>
<b>11</b>	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 2,985</b>	<b>11</b>
<b>C. Non-Operating Revenue</b>			
<b>12</b>	Contributions		<b>12</b>
<b>13</b>	Interest and Other Investment Income		<b>13</b>
<b>14</b>	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
<b>15</b>			<b>15</b>
<b>16</b>			<b>16</b>
<b>17</b>	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$</b>	<b>17</b>
<b>18</b>	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 1,534,743</b>	<b>18</b>

		<b>2</b>	
Expenses		Amount	
<b>A. Operating Expenses</b>			
<b>19</b>	General Services	384,289	<b>19</b>
<b>20</b>	Health Care/ Personal Care	218,128	<b>20</b>
<b>21</b>	General Administration	122,837	<b>21</b>
<b>B. Capital Expense</b>			
<b>22</b>	Ownership	446,383	<b>22</b>
<b>C. Other Expenses</b>			
<b>23</b>	Special Cost Centers		<b>23</b>
<b>24</b>	Non-Operating Expenses		<b>24</b>
<b>25</b>	Other (specify):		<b>25</b>
<b>26</b>			<b>26</b>
<b>27</b>			<b>27</b>
<b>28</b>	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 1,171,637</b>	<b>28</b>
<b>29</b>	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ 363,106</b>	<b>29</b>
<b>30</b>	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
<b>31</b>	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ 363,106</b>	<b>31</b>



**Page 4, VII Related Organizations**

**Item C**

The only related party transaction is the rent expense. The Glenwood facility is owned by Renken Plains, LLC. Renken Plains, LLC is a related party because they have the same ownership as Emerald Glen Management Corp (who runs The Glenwood facility in this report).

Rent expense charged by Renken Plains, LLC for 2009 was \$384,000 (line 20 on page 3).

Renken Plains, LLC's rental fee is calculated to recover the actual cost of building the facility (no markups) over the life of the asset.