

		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: Knollwood Retirement Center

Address: 20 Jacksonville Place Jacksonville 62650  
Number City Zip Code

County: Morgan

Telephone Number: ( 217 ) 245-5101 Fax # ( 217 ) 245-2000

Federal Employer ID Number: 74-2976993

Date Current Owners were Certified: 11/03/05

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 checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> 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: charlie@fawcettcorp.com

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/09 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>Charles W. Fawcett, Jr.</u>	
	(Title) <u>President of General Partner</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) ( <u>   </u> ) _____ Fax # ( <u>   </u> ) _____	

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 Knollwood Retirement Center

Report Period Beginning: 01/01/09 Ending: 12/31/09

III. STATISTICAL DATA

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

Date of change in certified units 12/31/09

	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	82	Single Unit Apartment	82	29,930	1
2	4	Double Unit Apartment	4	2,920	2
3		Other			3
4	86	TOTALS	86	32,850	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	14,856	12,133		26,989	5
6	Double Unit	1,643	1,310		2,953	6
7	Other					7
8	TOTALS	16,499	13,443		29,942	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.15%

D. Indicate the number of paid bed-hold days the SLF had during this year 496 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 115 (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)

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H. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/09 Fiscal Year: 12/09

\* 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 Retirement Center

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments 5	Adjusted Total 6	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	225,684	17,019	171,429	414,132		414,132	1
2	Housekeeping, Laundry and Maintenance	126,765	19,122	31,395	177,282		177,282	2
3	Heat and Other Utilities			97,055	97,055		97,055	3
4	Other (specify):			33,714	33,714		33,714	4
5	<b>TOTAL General Services</b>	<b>352,449</b>	<b>36,141</b>	<b>333,593</b>	<b>722,183</b>		<b>722,183</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	357,937	3,425	8,706	370,068		370,068	6
7	Activities and Social Services	53,705	14,359	8,441	76,505		76,505	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>411,642</b>	<b>17,784</b>	<b>17,147</b>	<b>446,573</b>		<b>446,573</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	206,337	8,260	195,006	409,603		409,603	10
11	Marketing Materials, Promotions and Advertising		431	10,081	10,512		10,512	11
12	Employee Benefits and Payroll Taxes			139,500	139,500		139,500	12
13	Insurance-Property, Liability and Malpractice			47,996	47,996		47,996	13
14	Other (specify): Mortgage Insurance			33,885	33,885		33,885	14
15	<b>TOTAL General Administration</b>	<b>206,337</b>	<b>8,691</b>	<b>426,468</b>	<b>641,496</b>		<b>641,496</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>970,428</b>	<b>62,616</b>	<b>777,208</b>	<b>1,810,252</b>		<b>1,810,252</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			274,203	274,203		274,203	17
18	Interest			444,730	444,730		444,730	18
19	Real Estate Taxes			84,796	84,796		84,796	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Amortization			3,136	3,136		3,136	22
23	<b>TOTAL Ownership</b>			<b>806,865</b>	<b>806,865</b>		<b>806,865</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>970,428</b>	<b>62,616</b>	<b>1,584,073</b>	<b>2,617,117</b>		<b>2,617,117</b>	<b>24</b>

Facility Name: Knollwood Retirement Center

Report Period Beginning 01/01/09 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	\$ 19.00	1
2	Licensed Practical Nurses	3	17.00	2
3	Certified Nurse Assistants	9	9.70	3
4	Activity Director & Assistants	1	14.50	4
5	Social Service Workers			5
6	Head Cook	3	8.00	6
7	Cook Helpers/Assistants	6	8.00	7
8	Dishwashers	2	8.00	8
9	Maintenance Workers	1	14.00	9
10	Housekeepers	4	8.25	10
11	Laundry			11
12	Managers	1	28.85	12
13	Other Administrative	1	17.31	13
14	Clerical	4	8.80	14
15	Marketing	1	16.75	15
16	Other	1	22.60	16
17	<b>Total (lines 1 thru 16)</b>	<b>38</b>	<b>\$ 11.29</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>\$ 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
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).

Facility Name: Knollwood Retirement Center

Report Period Beginning:

01/01/09

Ending:

12/31/09

**VIII. OWNERSHIP COSTS**A. Purchase price of land 500,000 Year land was acquired 2004

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			2004	2004	\$ 8,121,402	\$ 203,035	40	\$ 203,035	\$	\$ 1,150,551	1
2			2004	2004	485,883	31,362	5	31,362		485,883	2
3			2004	2004	66,860	6,686	10	6,686		37,887	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	<b>TOTAL (lines 1 thru 16)</b>				\$ 8,674,145	\$ 241,083		\$ 241,083	\$	\$ 1,674,321	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	65,224	2,649	2,649		5	61,403	19
20	<b>TOTAL (lines 18 and 19)</b>	\$ 65,224	\$ 2,649	\$ 2,649	\$		\$ 61,403	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	Off Equip 2004-09	\$ 62,463	\$ 5,303	\$ 55,665	21
22	Bld Equip 2004-09	62,301	4,704	60,114	22
23	Furnishings 2004-08	144,685	20,463	115,861	23
24	<b>TOTALS (lines 21, 22 and 23)</b>	\$ 269,449	\$ 30,470	\$ 231,640	24



Facility Name: Knollwood Retirement Center

Report Period Beginning: 01/01/09

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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	\$ 37,574	\$ 37,574	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	514,851	514,851	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,794	25,794	6
7	Other Prepaid Expenses	13,292	13,292	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 591,511	\$ 591,511	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	500,000	500,000	13
14	Buildings, at Historical Cost	8,674,145	8,674,145	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	334,673	334,673	16
17	Accumulated Depreciation (book methods)	(1,967,364)	(1,967,364)	17
18	Deferred Charges	107,408	107,408	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	663,502	663,502	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 8,312,364	\$ 8,312,364	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,903,875	\$ 8,903,875	25

\*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 169,555	\$ 169,555	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	500	500	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	36,841	36,841	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 (sum of lines 26 thru 36)</b>	\$ 206,896	\$ 206,896	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	398,420	398,420	38
39	Mortgage Payable	6,749,434	6,749,434	39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	Developer Fee Payable	425,272	425,272	42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 7,573,126	\$ 7,573,126	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,780,022	\$ 7,780,022	45
46	<b>TOTAL EQUITY</b>	\$ 1,123,853	\$ 1,123,853	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 8,903,875	\$ 8,903,875	47

Facility Name: Knollwood Retirement Center

Report Period Beginning: 01/01/09

Ending:

12/31/09

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 2,637,114	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 2,637,114	3
<b>B. Other Operating Revenue</b>			
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	1,646	8
9	Non-Resident Meals	16,432	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$ 18,078	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	6,641	13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$ 6,641	14
<b>D. Other Revenue (specify):</b>			
15			15
16			16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 2,661,833	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	722,183	19
20	Health Care/ Personal Care	446,573	20
21	General Administration	641,496	21
<b>B. Capital Expense</b>			
22	Ownership	806,865	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 2,617,117	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ 44,716	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ 44,716	31

Jacksonville Assisted Living LP  
Report Period 01/01/09-12/31/09  
Section VII, C

<u>Related Part Name</u>	<u>Amount Paid</u>	<u>Reason</u>
Knollwood Management Services	133,101.70	Management Fees
Fawcett Corporation	501.35	Office supplies, postage, etc.
Fawcett Development Corp.	283,480.80	Developer Fees/Sudit Exp.