

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: 1000071

Facility Name: Villa Catherine

Address: 1070 6th Street Carlyle 62231

Number City Zip Code

County: Clinton

Telephone Number: (618 594-8383 Fax # 618-5)

Federal Employer ID Number:

Date Current Owners were Certified: 07/09/2007

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: Dave Reis Telephone Number: 217-228-1950

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 01/01/2010 to 01/01/2010 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)	Mari;yn Diekamper		
	(Title)	Administrator		
Paid Preparer	(Signed)		(Date)	
	(Print Name and Title)	David Reis President		
	(Firm Name & Address)	WDM Computer Services Inc. 1900 Harrison Quinct, Il 62301		
	(Telephone)	217) 228-1950 Fax 217-222-6053		
	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 Villa Catherine

Report Period Beginning: 01/01/2010 Ending: 01/01/2010

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	15	Single Unit Apartment	15	5,475	1
2	2	Double Unit Apartment	2	730	2
3		Other			3
4	17	TOTALS	17	6,205	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	2,647	2,587		5,234	5
6	Double Unit		120		120	6
7	Other					7
8	TOTALS	2,647	2,707		5,354	8

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

86.29%

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

40

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

X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES

NO

X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

I. Is your fiscal year identical to your tax year?

X

YES

NO

Tax Year:

2010

Fiscal Year:

* 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 the facility make all of the required payments of interest and principle?

If no, explain.

HFS 3745C (N-4-05)

IL478-2471

Facility Name: Villa Catherine

Report Period Beginning: 01/01/2010 Ending: 01/01/2010

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		23,136	506	23,642	(1,692)	21,950	1
2	Housekeeping, Laundry and Maintenance		4,076	2,340	6,416		6,416	2
3	Heat and Other Utilities			12,188	12,188		12,188	3
4	Other (specify):							4
5	TOTAL General Services		27,212	15,034	42,246	(1,692)	40,554	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	139,529	313		139,842		139,842	6
7	Activities and Social Services		1,816		1,816		1,816	7
8	Other (specify): Beauty/Barber			2,298	2,298		2,298	8
9	TOTAL Health Care and Programs	139,529	2,129	2,298	143,956		143,956	9
	C. General Administration							
10	Administrative and Clerical	25,853	5,319	7,200	38,372		38,372	10
11	Marketing Materials, Promotions and Advertising			831	831		831	11
12	Employee Benefits and Payroll Taxes			13,224	13,224		13,224	12
13	Insurance-Property, Liability and Malpractice			9,799	9,799		9,799	13
14	Other (specify): Training			1,683	1,683		1,683	14
15	TOTAL General Administration	25,853	5,319	32,737	63,909		63,909	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	165,382	34,660	50,069	250,111	(1,692)	248,419	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			55,247	55,247		55,247	17
18	Interest			80,280	80,280		80,280	18
19	Real Estate Taxes			21,954	21,954		21,954	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Transportation			805	805	(150)	655	22
23	TOTAL Ownership			158,286	158,286	(150)	158,136	23
24	GRAND TOTAL (Sum of lines 16 and 23)	165,382	34,660	208,355	408,397	(1,842)	406,555	24

Facility Name: Villa Catherine

Report Period Beginning 01/01/2010 Ending: 01/01/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 17.87	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	1	9.00	3
4	Activity Director & Assistants	1	9.00	4
5	Social Service Workers			5
6	Head Cook	1	9.00	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1	9.00	10
11	Laundry			11
12	Managers	1	21.10	12
13	Other Administrative			13
14	Clerical	1	9.50	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	7	\$ 12.07	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
Carlyle Healthcare Center	Carlyle
St.Vincent's Home	Quincy
Clinton Manor Living Center	New Baden

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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
WDM Health Services Inc.	Quincy	Management

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).

VIII. OWNERSHIP COSTS

A. Purchase price of land 103,500 Year land was acquired 1969

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	17		2007	2006	\$ 1,302,304	\$ 47,469	28	\$ 47,469	\$	\$ 189,657	1
2											2
3											3
4											4
5											5
6	Improvement Type										
6	Land Improvements			2006	14,167	873	15	873		3,457	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)				\$ 1,316,471	\$ 48,342		\$ 48,342	\$	\$ 193,114	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	\$ 53,061	\$ 6,905	\$ 6,905	\$	8	\$ 27,592	18
19	Vehicles	19,172					19,172	19
20	TOTAL (lines 18 and 19)	\$ 72,233	\$ 6,905	\$ 6,905	\$		\$ 46,764	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

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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*		
									8. Is movable equipment rental included in building rental? ☐ YES ☐ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ _____
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			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	First National Bank		X	Mortgage	4/10/10	\$ 1,952,000	\$ 1,722,799	4/10/13	5.2500	\$ 80,280	1
2					/ /			/ /		*see note	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,952,000	\$ 1,722,799			\$ 80,280	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,952,000	\$ 1,722,799			\$ 80,280	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: Villa Catherine

Report Period Beginning: 01/01/2010

Ending: 01/01/2010

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 16,648	\$ 459,180	1
2	Cash-Patient Deposits	(16,250)	(24,030)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		528,833	3
4	Supply Inventory (priced at)		11,786	4
5	Short-Term Investments		591,331	5
6	Prepaid Insurance		32,994	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)	\$ 398	\$ 1,600,094	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		(168,732)	12
13	Land		128,950	13
14	Buildings, at Historical Cost	1,316,471	5,015,543	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	72,233	1,067,508	16
17	Accumulated Depreciation (book methods)	(220,706)	(3,056,075)	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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,167,998	\$ 2,987,194	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,168,396	\$ 4,587,288	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 86,136	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,840	207,894	30
31	Accrued Taxes Payable		46,736	31
32	Accrued Interest Payable		5,846	32
33	Deferred Compensation			33
34	Federal and State Income Taxes		(31,666)	34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,840	\$ 314,946	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		1,907,277	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)	\$	\$ 1,907,277	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,840	\$ 2,222,223	45
46	TOTAL EQUITY	\$ 1,166,556	\$ 2,365,065	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,168,396	\$ 4,587,288	47

Facility Name: Villa Catherine

Report Period Beginning: 01/01/2010

Ending:

01/01/2010

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	\$ 434,510	1
2	Discounts and Allowances	(464)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 434,046	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	449	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	2,925	8
9	Non-Resident Meals	1,692	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 5,066	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	14	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 14	14
	D. Other Revenue (specify):		
15			15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 439,126	18

		2	
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	42,246	19
20	Health Care/ Personal Care	143,956	20
21	General Administration	63,909	21
	B. Capital Expense		
22	Ownership	158,286	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)	\$ 408,397	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 30,729	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 30,729	31

Interest expense is based on a allocation of the current interest rate on the portion of the debt of the supportive living facility.

Page 4 Schedule VII A
Dorothy Messick own s 46% of Carlyle Heal care Inc
Sue Gray c wnes 27% Carlyle Healthcare Inc
Ann Reis C wnes 27% Carlyle Healthcare Inc
Ann Reis owns 25 % of Clinton Manor Living Center Inc. New Baden, Il

Carlyle Healthcare owns 100% of Villa Catherine Assisted Living a division of Carlyle Healthcare
Carlyle Healthcare owns 100% of Villa Catherine Supportive Living a division of Carlyle Healthcare
Carlyle Healthcare owns 100% of Catherine Kasper Village a division of Carlyle Healthcare

Carlyle Healthcare owns 100% of St. Vincents Home Inc.
Carlyle Healthcare owns 100% of St.Vincents Home Inc.-Casista Catherine Assisted Living
Carlyle Healthcare owns 100% of St. Vincents Home Inc.-Catherine Kasper Village
Carlyle Healthcare owns 100% of St. Vincents Home Inc.-Catherine Kasper Community Center

Dorothy Messick owns 50% of WDM Health Service Inc. a Management Co.
Sue Gray owns 25% of WDM Health Services Inc.
Ann Reis owns 25% of WDM Health Services Inc.
No Management Fees or owner salaries are reflected on page 3 .

Dorothy Messick received a salary of \$ 100,000 allocated 50% for Carlyle Healthcare and 50% for St. Vincents Home Inc., which is reflected on their cost reports.

Carlyle Healthcare paid WDM Health Servic Inc. \$ 360,000.00 in management fees for 2010 which is reflected on the Carlyle Healthcare Cost report.

Page 4 Schedule VII C
Carlyle Healtcare provides at cost a service for laundry,maint.and refuse disposal.
Carlyle Healthcare also sells at cost to Villa Catherine :food, food supplies,laundry and housekeeping supplies.

Carlyle Healthcare Costs		Supportive Living Costs
Food Exp.	\$8,180	\$8,180
Dietary Supplies	356	356
Laundry Fee	1080	1080
Laundry Supplies	0	0
Housekeeping Supplie	811	811
Maintenance services	720	720
Refuse Disposal	630	630
Administrative Service	2400	2400

Page 3 Line 13 Property taxes are based on actual assessed value of property by the county.
(see attached sheet)

Schedule IV Adjustments

line 1 reduced food costs for non resident meals

line 22 reduced by transportation income