

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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 # 618 594-8384

Federal Employer ID Number:

Date Current Owners were Certified: 01/09/2007

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" 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 checked="" 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: David Reis Telephone Number:

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 01-01-2014 to 12-31-2014 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) Marilyn Diekamper

(Title) Administrator

Paid Preparer

(Signed) (Date)

(Print Name and Title) David Reis President

(Firm Name & Address) WDM Support Services 1900 Harrison Street Quincy, IL

(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: 01-01-2014 Ending: 12-31-2014

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 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	2,653	2,420		5,073	5
6	Double Unit					6
7	Other					7
8	TOTALS	2,653	2,420		5,073	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 81.76%

D. Indicate the number of paid bed-hold days the SLF had during this year 37 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 X 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 X MODIFIED CASH* CASH*

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

Tax Year: 2014 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? n/a 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? n/a 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? n/a If yes, did the facility make all of the required payments of interest and principle? If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Villa Catherine

Report Period Beginning:

01-01-2014

Ending:

12-31-2014

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		32,680	533	33,213	(547)	32,666	1
2	Housekeeping, Laundry and Maintenance	10,800	3,599	4,837	19,236	(800)	18,436	2
3	Heat and Other Utilities			16,390	16,390		16,390	3
4	Other (specify):							4
5	TOTAL General Services	10,800	36,279	21,760	68,839	(1,347)	67,492	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	157,463	90		157,553		157,553	6
7	Activities and Social Services	2,020			2,020		2,020	7
8	Other (specify): Beauty /Barber			3,481	3,481	(2,372)	1,109	8
9	TOTAL Health Care and Programs	159,483	90	3,481	163,054	(2,372)	160,682	9
	C. General Administration							
10	Administrative and Clerical	37,874	4,366	24,790	67,030		67,030	10
11	Marketing Materials, Promotions and Advertising		618		618		618	11
12	Employee Benefits and Payroll Taxes		20,869		20,869		20,869	12
13	Insurance-Property, Liability and Malpractice		13,777		13,777		13,777	13
14	Other (specify): Training			2,751	2,751		2,751	14
15	TOTAL General Administration	37,874	39,630	27,541	105,045		105,045	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	208,157	75,999	52,782	336,938	(3,719)	333,219	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			54,630	54,630		54,630	17
18	Interest			46,684	46,684	(10)	46,674	18
19	Real Estate Taxes			23,146	23,146		23,146	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Transportation			438	438		438	22
23	TOTAL Ownership			124,898	124,898	(10)	124,888	23
24	GRAND TOTAL (Sum of lines 16 and 23)	208,157	75,999	177,680	461,836	(3,729)	458,107	24

Facility Name: Villa Catherine

Report Period Beginning 01-01-2014 Ending: 12-31-2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 19.56	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	1	9.63	3
4	Activity Director & Assistants	1	9.63	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1	9.63	7
8	Dishwashers			8
9	Maintenance Workers	1		9
10	Housekeepers	1	9.63	10
11	Laundry			11
12	Managers	1	26.80	12
13	Other Administrative			13
14	Clerical	1	10.44	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	8	\$ 11.92	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	Carlyle
St. Vincent's Home	Quincy
Clinton Manor	New Baden

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				\$	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: Villa Catherine Report Period Beginning: 01-01-2014 Ending: 12-31-2014

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	17		2007	2006	\$ 1,302,304	\$ 47,469	228	\$ 47,469	\$	\$ 379,531	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements			2006	14,167	873	15	873		6,949	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	\$	\$ 386,480	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	\$ 54,287	\$ 6,288	\$ 6,288	\$	8	\$ 53,148	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 54,287	\$ 6,288	\$ 6,288	\$		\$ 53,148	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: Villa Catherine

Report Period Beginning: 01-01-2014 Ending: 2-31-2014

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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	First Natioanl Bank		X	Mortgage	4/6/12	\$ 3,013,000	\$ 2,809,570	4/16/17	4.8500	\$ 46,188	1
2					/ /			/ /		*** see notes	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,013,000	\$ 2,809,570			\$ 46,188	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,013,000	\$ 2,809,570			\$ 46,188	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.

STATE OF ILLINOIS

Page 7

Facility Name: Villa Catherine

Report Period Beginning: 01-01-2014

Ending:

12-31-2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 8,915	\$ (170,275)	1
2	Cash-Patient Deposits	(14,560)	(32,376)	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)		1,498,608	3
4	Supply Inventory (priced at)		23,989	4
5	Short-Term Investments		328,846	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses		89,019	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (5,645)	\$ 1,737,811	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		128,950	13
14	Buildings, at Historical Cost	1,316,471	6,798,036	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	54,287	1,634,841	16
17	Accumulated Depreciation (book methods)	(439,628)	(3,977,324)	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)	\$ 931,130	\$ 4,584,503	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 925,485	\$ 6,322,314	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 246,621	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	3,090	236,509	30
31	Accrued Taxes Payable		53,199	31
32	Accrued Interest Payable			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)	\$ 3,090	\$ 536,329	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		3,393,118	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)	\$	\$ 3,393,118	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,090	\$ 3,929,447	45
46	TOTAL EQUITY	\$ 922,395	\$ 2,392,867	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 925,485	\$ 6,322,314	47

*(See instructions.)

Facility Name: Villa Catherine

Report Period Beginning: 01-01-2014

Ending:

12-31-2014

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	\$ 461,184	1
2	Discounts and Allowances	(5,060)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 456,124	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	1,784	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	2,372	8
9	Non-Resident Meals	548	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,704	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	10	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 10	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)	\$ 460,838	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	68,839	19
20	Health Care/ Personal Care	163,054	20
21	General Administration	105,045	21
	B. Capital Expense		
22	Ownership	124,898	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)	\$ 461,836	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (998)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (998)	31

of the supportive living facility.

Page 4 Schedule VII A

Sue Gray c wnes50% Carlyle Healthcare Inc
Ann Reis c wnes50% 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

Sue Gray c wnes50% of WDM Health Services Inc.
Ann Reis c wnes 50%of Wdm Health Services Inc.
No Management Fees or owner salaries are reflected on page 3 .

Page 4 Schedule VII C
Carlyle Healtcare provides at cost a service for laundry,maint.and refuse dispos
Carlyle Healthcare also sells at cc to Villa Catherine food and laundry services

	Carlyle Healthcare Costs	Supportive Living Costs
Food Exp.	\$2,440	\$2,440
Laundry Fee	1090	1090
Maintenance services	10800	10800
Refuse Disposal	3747	3747
Management Fees	14200	14200

county. See attached copies for details.

Schedule IV adjustments

line 1 is reduced by food for employee and guest meals.

line 18 is reduced by interest income

line 2 is reduced by telephone/cable income

line 8 is reduced by Beauty/barber income

