

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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: 1000123

Facility Name: Castle Manor of St Claras

Address: 1550 Castle Manor Dr Lincoln 62652

Number City Zip Code

County: Logan

Telephone Number: (217) 732-2310 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 2010

Type of Ownership:

☒	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☒	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
		☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

IRS Exemption Code 501

In the event there are further questions about this report, please contact:

Name: Dave Underwood Telephone Number: (309) 823-7135

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 01/01/16 to 12/31/16 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) David M. Underwood	
Paid Preparer	(Title) Executive VP & CFO	
	(Signed) _____	(Date) _____
	(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

STATE OF ILLINOIS

Page 3

Facility Name: Castle Manor of St Claras

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	185,277	141,464		326,741		326,741	1
2	Housekeeping, Laundry and Maintenance	65,619	54,141		119,760		119,760	2
3	Heat and Other Utilities			138,153	138,153		138,153	3
4	Other (specify):							4
5	TOTAL General Services	250,896	195,605	138,153	584,654		584,654	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	260,936	3,404	10,956	275,296		275,296	6
7	Activities and Social Services	26,399	3,250		29,649		29,649	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	287,335	6,654	10,956	304,945		304,945	9
	C. General Administration							
10	Administrative and Clerical	144,715	11,344	129,128	285,187	(875)	284,312	10
11	Marketing Materials, Promotions and Advertising			41,205	41,205		41,205	11
12	Employee Benefits and Payroll Taxes			141,953	141,953		141,953	12
13	Insurance-Property, Liability and Malpractice			32,478	32,478		32,478	13
14	Other (specify):							14
15	TOTAL General Administration	144,715	11,344	344,764	500,823	(875)	499,948	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	682,946	213,603	493,873	1,390,422	(875)	1,389,547	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			251,422	251,422		251,422	17
18	Interest			270,777	270,777	(588)	270,189	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			17,815	17,815		17,815	21
22	Other (specify):							22
23	TOTAL Ownership			540,014	540,014	(588)	539,426	23
24	GRAND TOTAL (Sum of lines 16 and 23)	682,946	213,603	1,033,887	1,930,436	(1,463)	1,928,973	24

Facility Name: Castle Manor of St Claras

Report Period Beginning 01/01/16 Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.18	\$ 25.54	1
2	Licensed Practical Nurses	0.16	20.57	2
3	Certified Nurse Assistants	6.85	12.29	3
4	Activity Director & Assistants	0.14	9.40	4
5	Social Service Workers	0.72	14.57	5
6	Head Cook			6
7	Cook Helpers/Assistants	8.22	10.28	7
8	Dishwashers			8
9	Maintenance Workers	0.88	17.73	9
10	Housekeepers	1.39	10.11	10
11	Laundry			11
12	Managers			12
13	Other Administrative	2.04	16.55	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	21.59	\$ 12.85	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
St Clara's Manor - SNF		Lincoln	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
St Clara's Senior Services		Lincoln			

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	None			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	Heritage Operations Group LLC	\$ 94,831	1
2			2
Total		\$ 94,831	3

Facility Name: Castle Manor of St Claras

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	54				\$ 6,893,341	\$ 199,162		\$ 199,162	\$	1,268,347	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Install security camera system			2014	25,193						6
7	Improve parking lot to accommodate handicapped			2014	3,850						7
8	Replace water heater			2014	8,256						8
9	(2) Water heater replacements			2015	17,316						9
10	Hallway lighting replacement			2015	2,850						10
11	Install new insulation around building exterior			2016	3,985						11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,954,791	\$ 199,162		\$ 199,162	\$	1,268,347	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	\$ 513,877	\$ 52,260	\$ 52,260	\$		\$ 328,709	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 513,877	\$ 52,260	\$ 52,260	\$		\$ 328,709	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: Castle Manor of St Claras Report Period Beginning: 01/01/16 Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: None

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	Lancaster Pollard			Mortgage	/ /	\$	5,681,799	/ /		\$ 255,509	1
2	SCSS			Start Up	/ /		1,526,800	/ /		15,268	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	7,208,599			\$ 270,777	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-588	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	7,208,599			\$ 270,189	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: Castle Manor of St Claras

Report Period Beginning: 01/01/16

Ending: 12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,465,449	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	182,096		3
4	Supply Inventory (priced <u>FIFO</u>)	13,715		4
5	Short-Term Investments			5
6	Prepaid Insurance	47,834		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(482,481)		8
9	Other(specify): <u>Resident Trust</u>	806		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,227,419	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	815,907		13
14	Buildings, at Historical Cost	6,961,223		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	513,877		16
17	Accumulated Depreciation (book methods)	(1,597,056)		17
18	Deferred Charges	145,562		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)	\$ 6,839,513	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,066,932	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 47,549	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	33,399		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	17,661		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Resident Trust</u>	706		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 99,315	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,208,599		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)	\$ 7,208,599	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,307,914	\$	45
46	TOTAL EQUITY	\$ 759,018	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,066,932	\$	47

*(See instructions.)

Facility Name: Castle Manor of St Claras

Report Period Beginning: 01/01/16

Ending:

12/31/16

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,882,142	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,882,142	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	12,735	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 12,735	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	588	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 588	14
	D. Other Revenue (specify):		
15	Loss on sale of assets	1,750	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,750	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,897,215	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	584,654	19
20	Health Care/ Personal Care	304,945	20
21	General Administration	500,823	21
	B. Capital Expense		
22	Ownership	540,014	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)	\$ 1,930,436	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (33,221)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (33,221)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount			
PETTY CASH	1,465,449						1,009	1,009 CASH	1,465,449
CASH IN BANK							1,100	1,100 ACCTS RI	257,215
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. I	-75,119
ACCOUNTS RECEIVABLE	182,096						1,110	1,110 ACCTS RECEIV-M/C	
MEDICARE RECEIVABLES							1,125	1,125 ACCTS RECEIV-IPA	
IPA INCOME RECEIVABLE							1,135	1,135 ACCTS RECEIV-IC	
MEDICARE COST REPORT							1,140	1,140 UNAPPLIED CASH RECEIPTS	
ACCOUNTS RECEIVABLE-IC							1,145	1,145 A/R SUSPENSE-REFUNDS	
UNAPPLIED CASH RECEIPTS							1,200	1,200 PREPAID	47,834
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY INVENTORY	
PREPAID INSURANCE	47,834						1,310	1,310 SUPPLIES	13,715
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY							1,409	1,409 LAND	815,907
SUPPLIES INVENTORY	13,715						1,450	1,450 FURNITU	513,877
LAND	815,907						1,460	ACCUM I	-328,709
FURNITURE & EQUIPMENT	513,877						1,475	1,475 BUILDING	6,961,223
ACCUM DEPR-FURN & EQUIP	-328,709						1,490	1,490 ACCUM I	-1,268,347
BUILDING & IMPROVEMENT	6,961,223						1,530	1,530 RESIDENT	806
ACCUM DEPR-BUILDING	-1,268,347						1,550	1,550 LOAN FEI	145,562
RESIDENT FUNDS	806						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	145,562						1,850	1,850 INTERCO	-482,481
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUN	-47,549
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	-482,481						2,100	2,100 ACCRUEI	-13,111
ACCOUNTS PAYABLE	-47,549						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	-13,111						2,110	2,110 ACCRUEI	-20,136
ACCRUED VACATION PAY	-20,136						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAX	-152
FICA TAX PAYABLE	-152	-152					2,130	2,130 FEDERAL W/H TAX PAYABLE	
FIT PAYABLE							2,140	2,140 STATE W/H TAX PAYABLE	
STATE W/H PAYABLE		0					2,152	2,152 WORKERS COMP ACCRUAL	
EARNED INCOME CREDIT							2,225	2,225 EMPLOYEEE INSURANCE REFUND	
UC FED CREDIT REDUCTION							2,230	2,230 PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240 UNITED FUND	