

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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

County: Logan

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

Federal Employer ID Number:

Date Current Owners were Certified: 2010

Type of Ownership:

xx

VOLUNTARY, NON-PROFIT

xx

Charitable Corp.

Trust

IRS Exemption Code 501c3

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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 1/1/2020 to 12/31/2020 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)

(Type or Print Name) David M. Underwood

(Title) EVP & CFO

Paid Preparer

(Signed)

(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

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

Name: David M Underwood

Telephone Number: 309 823-7135

Email Address:

HFS 3745C (N-4-05)

IL478-2471

Facility Name Castle Manor of St Claras

Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	54	Single Unit Apartment	54	19,764	1
2		Double Unit Apartment			2
3		Other			3
4	54	TOTALS	54	19,764	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	10,570	7,761		18,331	5
6	Double Unit					6
7	Other					7
8	TOTALS	10,570	7,761		18,331	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.75%

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

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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 XX

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

YES NO XX

G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

None

H. ACCOUNTING BASIS

ACCRUAL XX MODIFIED CASH* CASH*

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

Tax Year: 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 principal?

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 principal?

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 principal?

If no, explain.

STATE OF ILLINOIS

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Facility Name: Castle Manor of St Claras

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	214,991	184,212	626	399,829		399,829	1
2	Housekeeping, Laundry and Maintenance	71,863	41,213		113,076		113,076	2
3	Heat and Other Utilities			168,632	168,632		168,632	3
4	Other (specify):							4
5	TOTAL General Services	286,854	225,425	169,258	681,537		681,537	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	328,750	16,812	5,981	351,543		351,543	6
7	Activities and Social Services	32,948	1,614		34,562		34,562	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	361,698	18,426	5,981	386,105		386,105	9
	C. General Administration							
10	Administrative and Clerical	175,401	12,503	142,705	330,609	(7,865)	322,744	10
11	Marketing Materials, Promotions and Advertising			13,183	13,183	(6,041)	7,142	11
12	Employee Benefits and Payroll Taxes			242,641	242,641		242,641	12
13	Insurance-Property, Liability and Malpractice			43,668	43,668		43,668	13
14	Other (specify):							14
15	TOTAL General Administration	175,401	12,503	442,197	630,101	(13,906)	616,195	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	823,953	256,354	617,436	1,697,743	(13,906)	1,683,837	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			228,703	228,703		228,703	17
18	Interest			237,241	237,241	(4,907)	232,334	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			11,903	11,903		11,903	21
22	Other (specify):							22
23	TOTAL Ownership			477,847	477,847	(4,907)	472,940	23
24	GRAND TOTAL (Sum of lines 16 and 23)	823,953	256,354	1,095,283	2,175,590	(18,813)	2,156,777	24

Facility Name: Castle Manor of St Claras

Report Period Beginning 1/1/2020 Ending: 12/31/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.49	\$ 30.41	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6.97	16.08	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.89	17.66	5
6	Head Cook			6
7	Cook Helpers/Assistants	8.62	11.95	7
8	Dishwashers			8
9	Maintenance Workers	0.98	20.44	9
10	Housekeepers	1.29	11.14	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	3.02	27.85	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	23.26	\$ 16.96	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	Support Org

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	No Compensation - NFP			\$	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	\$ 109,349	1
2			2
Total		\$ 109,349	3

Facility Name: Castle Manor of St Claras

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTSA. Purchase price of land 794,907 Year land was acquired 2010

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	\$ 198,662		\$ 198,662	\$	2,066,922	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	Landscape - Parking area			2017	6,432						12
13	Carpet installation - resident rooms			2017	3,230						13
14	No 2018 Improvements										14
15	Purchase carpet roll - resident rooms			2019	3,230						15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,967,683	\$ 198,662		\$ 198,662	\$	2,066,922	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	\$ 490,500	\$ 26,885	\$ 26,885	\$		\$ 464,887	18
19	Vehicles	54,117	3,156	3,156			54,117	19
20	TOTAL (lines 18 and 19)	\$ 544,617	\$ 30,041	\$ 30,041	\$		\$ 519,004	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

XL OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 6,967,683	\$ 198,662		\$ 198,662	\$	\$ 2,066,922	1
2									2
3	No 2020 Improvements	2020							3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,967,683	\$ 198,662		\$ 198,662	\$	\$ 2,066,922	34

**Improvement type must be detailed in order for the cost report to be considered complete.

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	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	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	Lancaster Pollard		xx	Mortgage	/ /	\$	5,297,702	/ /		\$ 229,588	1
2	SCSS	xx		Start Up	/ /		726,800	/ /		7,653	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	6,024,502			\$ 237,241	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-4,907	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	6,024,502			\$ 232,334	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

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Facility Name: Castle Manor of St Claras

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,267,841	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	14,582		3
4	Supply Inventory (priced <u>FIFO</u>)	17,301		4
5	Short-Term Investments			5
6	Prepaid Insurance	48,557		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)	\$ 1,348,281	\$	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	6,967,683		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	544,617		16
17	Accumulated Depreciation (book methods)	(2,585,926)		17
18	Deferred Charges	(55,839)		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): <u>Resident Trust Funds</u>	18,429		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,704,871	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,053,152	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 68,840	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	31,171		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	11,920		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Resident Trust</u>	16,429		35
36	<u>Deferred Stimulus</u>	1,800		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 130,160	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,024,502		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)	\$ 6,024,502	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,154,662	\$	45
46	TOTAL EQUITY	\$ 898,490	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,053,152	\$	47

*(See instructions.)

Facility Name: Castle Manor of St Claras

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

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	\$ 2,180,086	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,180,086	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	43,537	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	7,050	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 50,587	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,907	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,907	14
	D. Other Revenue (specify):		
15	Miscellaneous	(205)	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ (205)	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,235,375	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	681,537	19
20	Health Care/ Personal Care	386,105	20
21	General Administration	630,101	21
	B. Capital Expense		
22	Ownership	477,847	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)	\$ 2,175,590	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 59,785	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 59,785	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

HFS 2745C (N-4-D)