

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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

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

Name: David M 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 1/1/2021 to 12/31/2021 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

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 1/1/2021 Ending: 12/31/2021

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

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

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

ACCUAL	xx	MODIFIED		
		CASH*		CASH*

Tax Year: _____ **Fiscal Year:** _____

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. _____

C. Percent Occupancy. (Column 5, line 8 divided by total certified

bed days on line 4, column 4.) 87.35%

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.)

STATE OF ILLINOIS

Page 3

Facility Name: Castle Manor of St Claras

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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	213,766	173,138		386,904		386,904	1
2	Housekeeping, Laundry and Maintenance	68,911	48,107		117,018		117,018	2
3	Heat and Other Utilities			186,018	186,018		186,018	3
4	Other (specify):							4
5	TOTAL General Services	282,677	221,245	186,018	689,940		689,940	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	335,709	1,651	3,874	341,234		341,234	6
7	Activities and Social Services	31,010	3,253		34,263		34,263	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	366,719	4,904	3,874	375,497		375,497	9
	C. General Administration							
10	Administrative and Clerical	144,958	11,809	135,110	291,877	(2,395)	289,482	10
11	Marketing Materials, Promotions and Advertising			21,469	21,469	(14,104)	7,365	11
12	Employee Benefits and Payroll Taxes			244,171	244,171		244,171	12
13	Insurance-Property, Liability and Malpractice			43,254	43,254		43,254	13
14	Other (specify):							14
15	TOTAL General Administration	144,958	11,809	444,004	600,771	(16,499)	584,272	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	794,354	237,958	633,896	1,666,208	(16,499)	1,649,709	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			206,037	206,037		206,037	17
18	Interest			187,076	187,076	(484)	186,592	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			12,264	12,264		12,264	21
22	Other (specify):							22
23	TOTAL Ownership			405,377	405,377	(484)	404,893	23
24	GRAND TOTAL (Sum of lines 16 and 23)	794,354	237,958	1,039,273	2,071,585	(16,983)	2,054,602	24

Facility Name: Castle Manor of St Claras

Report Period Beginning 1/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.14	\$ 33.31	1
2	Licensed Practical Nurses	0.41	25.09	2
3	Certified Nurse Assistants	6.91	16.29	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.87	17.03	5
6	Head Cook			6
7	Cook Helpers/Assistants	7.96	12.87	7
8	Dishwashers			8
9	Maintenance Workers	1.01	20.87	9
10	Housekeepers	0.89	13.35	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	1.66	41.93	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20.85	\$ 18.25	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	\$ 108,743	1
2			2
Total		\$ 108,743	3

Facility Name: Castle Manor of St Claras

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

VIII. OWNERSHIP COSTS

A. 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	\$ 197,452		\$ 197,452	\$	2,264,374	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	\$ 197,452		\$ 197,452	\$	2,264,374	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	\$ 531,436	\$ 8,585	\$ 8,585	\$		\$	18
19	Vehicles	54,117						19
20	TOTAL (lines 18 and 19)	\$ 585,553	\$ 8,585	\$ 8,585	\$		\$	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

XI. 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	\$ 197,452		\$ 197,452	\$	\$ 2,264,374	1
2									2
3	No 2020 Improvements	2020							3
4									4
5	Replace compressor	2021	2,795						5
6	Repair generator	2021	11,799						6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,982,277	\$ 197,452		\$ 197,452	\$	\$ 2,264,374	34

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

Facility Name: Castle Manor of St Claras Report Period Beginning: 1/1/2021 Ending: 2/31/2021

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	/ /	\$	5,174,073	/ /		\$ 179,808	1
2	SCSS	xx		Start Up	/ /		726,800	/ /		7,268	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	5,900,873			\$ 187,076	7
	B. Non-Facility Related										
8					/ /			/ /		-484	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	5,900,873			\$ 186,592	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: 1/1/2021

Ending: 12/31/2021

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,502,572	\$	1
2	Cash-Patient Deposits	17,652		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	82,192		3
4	Supply Inventory (priced at)	22,018		4
5	Short-Term Investments			5
6	Prepaid Insurance	44,144		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)	\$ 1,668,578	\$	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	6,982,277		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	585,553		16
17	Accumulated Depreciation (book methods)	(2,791,963)		17
18	Deferred Charges	(86,288)		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)	\$ 5,505,486	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,174,064	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 102,108	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	37,647		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	11,642		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust	15,652		35
36	Defered Stimulus	69,000		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 236,049	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,900,873		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)	\$ 5,900,873	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,136,922	\$	45
46	TOTAL EQUITY	\$ 1,037,142	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,174,064	\$	47

*(See instructions.)

Facility Name: Castle Manor of St Claras

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 2,168,480	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,168,480	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	35,164	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	5,228	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 40,392	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	484	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 484	14
	D. Other Revenue (specify):		
15	Miscellaneous/Activity Fund	882	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 882	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,210,238	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	689,940	19
20	Health Care/ Personal Care	375,497	20
21	General Administration	600,771	21
	B. Capital Expense		
22	Ownership	405,377	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)	\$ 2,071,585	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 138,653	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 138,653	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

