

		FOR BHF USE			

LL2

Supportive Living Facility

**2009
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2009)**

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 Name: Villa Catherine

Address: 1070 6th Street Carlyle 62231
 Number City Zip Code

County: Clinton

Telephone Number: (618) 594-8363 Fax # 618 594-8384

Federal Employer ID Number: 37-0997048

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: Dave Reis Telephone Number: (217 228-1950
 Email Address: dave@wdmquincy.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2009 to 12/31/2009 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) <u>Marilyn Diekamper</u>	
	(Title) <u>Administrator</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>David Reis President</u>	
	(Firm Name & Address) <u>WDM Computer Services Inc. 1900 Harrison St. Quincy, IL 62301</u>	
	(Telephone) <u>217 228-1950</u> Fax <u>217-222-6053</u>	

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: 01/01/2009 Ending: 12/31/2009

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 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	2,426	2,749		5,175	5
6	Double Unit	90			90	6
7	Other					7
8	TOTALS	2,516	2,749		5,265	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.85%

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

 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

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

YES 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 MODIFIED CASH* CASH*

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

Tax Year: 2009 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.

Facility Name: Villa Catherine

Report Period Beginning:

01/01/2009

Ending: 12/31/2009

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		31,045	1,331	32,376	(1,839)	30,537	1
2	Housekeeping, Laundry and Maintenance		4,087	2,550	6,637	(30)	6,607	2
3	Heat and Other Utilities			14,196	14,196		14,196	3
4	Other (specify):							4
5	TOTAL General Services		35,132	18,077	53,209	(1,869)	51,340	5
B. Health Care and Programs								
6	Health Care/ Personal Care	140,985	1,051		142,036		142,036	6
7	Activities and Social Services		1,766		1,766		1,766	7
8	Other (specify): Beauty/Barber			1,767	1,767		1,767	8
9	TOTAL Health Care and Programs	140,985	2,817	1,767	145,569		145,569	9
C. General Administration								
10	Administrative and Clerical	25,058	3,533	7,200	35,791		35,791	10
11	Marketing Materials, Promotions and Advertising			1,753	1,753		1,753	11
12	Employee Benefits and Payroll Taxes			14,973	14,973		14,973	12
13	Insurance-Property, Liability and Malpractice			10,919	10,919		10,919	13
14	Other (specify): Training			687	687		687	14
15	TOTAL General Administration	25,058	3,533	35,532	64,123		64,123	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	166,043	41,482	55,376	262,901	(1,869)	261,032	16
Capital Expenses								
D. Ownership								
17	Depreciation			55,247	55,247		55,247	17
18	Interest			85,609	85,609		85,609	18
19	Real Estate Taxes			20,827	20,827		20,827	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Transportation			467	467	(100)	367	22
23	TOTAL Ownership			162,150	162,150	(100)	162,050	23
24	GRAND TOTAL (Sum of lines 16 and 23)	166,043	41,482	217,526	425,051	(1,969)	423,082	24

Facility Name: Villa Catherine

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 17.60	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	20.89	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	6	\$ 10.11	17

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

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. Vincents Home Inc		Quincy	
Clinton Manor Living Center		New Baden	

OTHER RELATED BUSINESS ENTITIES

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

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).

Facility Name: Villa Catherine

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

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	\$	\$ 142,188	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Land Improvements		2006	14,167	873		873		2,584	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	\$	\$ 144,772	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	\$ 20,687	18
19	Vehicles	19,172					19,172	19
20	TOTAL (lines 18 and 19)	\$ 72,233	\$ 6,905	\$ 6,905	\$		\$ 39,859	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: 01/01/2009

Ending: 2/31/2009

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*	
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

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 National Bank		X	Mortgage	4/10/08	\$ 1,952,000	\$ 1,787,079	4/10/10	5.9500	\$ 84,800
2					/ /			/ /		* see note
3					/ /			/ /		
	Working Capital									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 1,952,000	\$ 1,787,079			\$ 84,800
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 1,952,000	\$ 1,787,079			\$ 84,800

* 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: 01/01/2009

Ending:

12/31/2009

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 443,043	1
2	Cash-Patient Deposits	(13,400)	(13,400)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		636,239	3
4	Supply Inventory (priced at)		8,567	4
5	Short-Term Investments		591,398	5
6	Prepaid Insurance		43,224	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)	\$ (13,400)	\$ 1,709,071	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		(153,644)	12
13	Land		128,950	13
14	Buildings, at Historical Cost	1,316,471	4,826,213	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	72,233	1,070,465	16
17	Accumulated Depreciation (book methods)	(184,631)	(2,855,521)	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): CIP		37,661	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,204,073	\$ 3,054,124	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,190,673	\$ 4,763,195	25

*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 239,591	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,526	195,023	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable		6,796	32
33	Deferred Compensation			33
34	Federal and State Income Taxes		2,357	34
	Other Current Liabilities(specify):			
35	Deferred Income		3,098	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,526	\$ 446,865	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		1,728,065	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)	\$	\$ 1,728,065	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,526	\$ 2,174,930	45
46	TOTAL EQUITY	\$ 1,189,147	\$ 2,588,265	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,190,673	\$ 4,763,195	47

Facility Name: Villa Catherine

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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	\$ 424,411	1
2	Discounts and Allowances	(443)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 423,968	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services	2,584	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	1,750	8
9	Non-Resident Meals	1,839	9
10	Laundry	30	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 6,203	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	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)	\$ 430,171	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	53,209	19
20	Health Care/ Personal Care	145,569	20
21	General Administration	64,123	21
B. Capital Expense			
22	Ownership	162,150	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)	\$ 425,051	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 5,120	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 5,120	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 owns 46% of Carlyle Healthcare Inc

Sue Gray owns 27% Carlyle Healthcare Inc

Ann Reis owns 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 Service Inc. \$ 382,000 in management fees for 2009 which is reflected on the Carlyle Healthcare Cost report.

Page 4 Schedule VII C

Carlyle Healthcare 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.	\$7,927	\$7,927
Dietary Supplies	416	416
Laundry Fee	1080	1080
Laundry Supplies	576	576
Housekeeping Supplies	529	529
Maintenance services	720	720
Refuse Disposal	750	750
Administrative Services	2400	2400
Medical Supplies	57	57
Office Supplies	3	3

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 2 reduced laundry costs by laundry income
line 22 reduced by transportation income