

FOR BHF USE					

LL2

Supportive Living Facility

**2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)**

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.

<p>I. Facility ID Number: <u>1000071</u></p> <p>Facility Name: <u>Villa Catherine</u></p> <p>Address: <u>1070 6th Street</u> <u>Carlyle</u> <u>62231</u> <small>Number City Zip Code</small></p> <p>County: <u>Clinton</u></p> <p>Telephone Number: (<u>618</u>) <u>594-8383</u> Fax # <u>618 594-8384</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>09/09/2007</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input checked="" type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Dave Reis</u> Telephone Number: (<u>217</u>) <u>228-1950</u> Email Address: _____</p>	<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	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/13</u> to <u>12/31/13</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;"> Officer or Administrator of Provider </td> <td> (Signed) _____ (Type or Print Name) <u>Marilyn Diekamper</u> (Title) <u>Administrator</u> </td> </tr> <tr> <td style="vertical-align: top;"> Paid Preparer </td> <td> (Signed) _____ (Print Name and Title) <u>David Reis</u> <u>President</u> (Firm Name & Address) <u>WDM Computer Services Inc.</u> <u>Quincy, IL 62301</u> (Telephone) <u>217</u>) <u>228-1950</u> Fax <u>217-222-6053</u> </td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Marilyn Diekamper</u> (Title) <u>Administrator</u>	Paid Preparer	(Signed) _____ (Print Name and Title) <u>David Reis</u> <u>President</u> (Firm Name & Address) <u>WDM Computer Services Inc.</u> <u>Quincy, IL 62301</u> (Telephone) <u>217</u>) <u>228-1950</u> Fax <u>217-222-6053</u>
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Facility Name Villa Catherine

Report Period Beginning: 01/01/13 Ending: 12/31/13

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	2,867	2,536		5,403	5
6	Double Unit					6
7	Other					7
8	TOTALS	2,867	2,536		5,403	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 87.07%

D. Indicate the number of paid bed-hold days the SLF had during this year 31 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: 2013 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.

Facility Name: Villa Catherine

Report Period Beginning:

01/01/13

Ending:

12/31/13

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		31,896	262	32,158	(444)	31,714	1
2	Housekeeping, Laundry and Maintenance		4,688	13,540	18,228	(582)	17,646	2
3	Heat and Other Utilities			16,176	16,176		16,176	3
4	Other (specify):							4
5	TOTAL General Services		36,584	29,978	66,562	(1,026)	65,536	5
B. Health Care and Programs								
6	Health Care/ Personal Care	153,156	569		153,725		153,725	6
7	Activities and Social Services		1,993		1,993		1,993	7
8	Other (specify): eauty/barber		3,141		3,141	(2,648)	493	8
9	TOTAL Health Care and Programs	153,156	5,703		158,859	(2,648)	156,211	9
C. General Administration								
10	Administrative and Clerical	41,092	5,711	9,323	56,126		56,126	10
11	Marketing Materials, Promotions and Advertising		532		532		532	11
12	Employee Benefits and Payroll Taxes		17,914		17,914		17,914	12
13	Insurance-Property, Liability and Malpractice		13,190		13,191		13,191	13
14	Other (specify): Training		2,271		2,271		2,271	14
15	TOTAL General Administration	41,092	39,618	9,323	90,034		90,034	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	194,248	81,905	39,301	315,455	(3,674)	311,781	16
Capital Expenses								
D. Ownership								
17	Depreciation			54,528	54,528		54,528	17
18	Interest			46,461	46,461	(70)	46,391	18
19	Real Estate Taxes			22,066	22,066	(1,715)	20,351	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Transportation		674		674		674	22
23	TOTAL Ownership		674	123,055	123,729	(1,785)	121,944	23
24	GRAND TOTAL (Sum of lines 16 and 23)	194,248	82,579	162,356	439,184	(5,459)	433,725	24

Facility Name: Villa Catherine

Report Period Beginning 01/01/13

Ending: 12/31/13

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 18.95	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	1	9.53	3
4	Activity Director & Assistants	1	9.53	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1	9.53	7
8	Dishwashers			8
9	Maintenance Workers	1	14.31	9
10	Housekeepers	1		10
11	Laundry			11
12	Managers	1	24.06	12
13	Other Administrative			13
14	Clerical	1	10.04	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	8	\$ 13.37	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	City
1 Carlyle Healthcare	2 Carlyle
St. Vincent's Home	Quincy
Clinton manor	New Baden

OTHER RELATED BUSINESS ENTITIES

Name	City	Type of Business
3	4	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).

Facility Name: Villa Catherine

Report Period Beginning:

01/01/13

Ending:

12/31/13

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ 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	228	\$ 47,469	\$	\$ 332,062	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Land Improvements			2006	14,167	873	15	873		6,076	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	\$	\$ 338,138	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	\$ 6,186	\$ 6,186	\$	8	\$ 46,860	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 53,061	\$ 6,186	\$ 6,186	\$		\$ 46,860	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: 01/01/13

Ending: 12/31/13

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

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	4/6/12	\$ 3,013,000	\$ 2,898,933	4/16/17	4.8500	\$ 46,188	1
2					/ /			/ /		** see note	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,013,000	\$ 2,898,933			\$ 46,188	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,013,000	\$ 2,898,933			\$ 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.

Facility Name: Villa Catherine

Report Period Beginning: 01/01/13

Ending:

12/31/13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 8,993	\$ (102,155)	1
2	Cash-Patient Deposits	(11,440)	(39,822)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		1,338,106	3
4	Supply Inventory (priced at)		23,838	4
5	Short-Term Investments		328,846	5
6	Prepaid Insurance		77,267	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)	\$ (2,447)	\$ 1,626,080	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	6,000,089	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	53,061	1,680,271	16
17	Accumulated Depreciation (book methods)	(384,998)	(3,698,712)	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		416,300	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 984,534	\$ 4,526,898	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 982,087	\$ 6,152,978	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 191,425	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	2,378	217,254	30
31	Accrued Taxes Payable		41,899	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)	\$ 2,378	\$ 450,578	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		3,398,933	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)	\$	\$ 3,398,933	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,378	\$ 3,849,511	45
46	TOTAL EQUITY	\$ 979,709	\$ 2,303,467	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 982,087	\$ 6,152,978	47

*(See instructions.)

Facility Name: Villa Catherine

Report Period Beginning: 01/01/13

Ending:

12/31/13

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	\$ 429,547	1
2	Discounts and Allowances	(493)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 429,054	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services	3,633	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	2,648	8
9	Non-Resident Meals	444	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 6,725	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	interest	70	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 70	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 435,849	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	66,562	19
20	Health Care/ Personal Care	158,859	20
21	General Administration	90,034	21
B. Capital Expense			
22	Ownership	123,729	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)	\$ 439,184	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (3,335)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (3,335)	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 \$ 54167.00 is allocated 50% for Carlyle and 50% for St. Vincents Home Inc., which is reflected on their cost reports.

Carlyle Healthcare paid WDM Health Service Inc.\$294,000.00 in management fees for 2013 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 and laundry services

	Carlyle Healthcare Costs	Supportive Living Costs
Food Exp.	\$3,502	\$3,502
Laundry Fee	1080	1080
Maintenance services	10200	10200
Refuse Disposal	2260	2260
Administrative Services	2400	2400

Page 3 line 13 Property Taxes are based on actual assessed value of the property by the 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

line 19 is reduced to reflect actual property tax paid

