

		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.

<p>I. Facility ID Number: <u>1000123</u></p> <p>Facility Name: <u>Castle Manor of St Claras</u></p> <hr/> <p>Address: <u>1550 Castle Manor Dr</u> <u>Lincoln</u> <u>62652</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>Logan</u></p> <p>Telephone Number: (<u>217</u>) <u>732-2310</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>2010</u></p> <p>Type of Ownership:</p> <table border="0" style="width:100%"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" 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 <u>501</u></td> <td><input 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:</p> <p>Name: <u>Dave Underwood</u> Telephone Number: (<u>309</u>) <u>823-7135</u></p> <p>Email Address: _____</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" 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 <u>501</u>	<input 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>01/01/16</u> to <u>12/31/16</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 align="center">Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>David M. Underwood</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Executive VP & CFO</u></td> <td></td> </tr> </table> <table border="1" style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td></td> <td>(Telephone) () _____</td> <td>Fax # () _____</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) _____	(Date) _____		(Type or Print Name) <u>David M. Underwood</u>			(Title) <u>Executive VP & CFO</u>		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) _____			(Firm Name & Address) _____			(Telephone) () _____	Fax # () _____
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																												
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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

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		
		Total \$ 94,831 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
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).

Facility Name: Castle Manor of St Claras

Report Period Beginning:

01/01/16

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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

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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	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Amount of Note				
		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

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12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

	1	2	
	Operating	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 FIFO)	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): Resident Trust	806		9
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
TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,839,513	\$	24
TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,066,932	\$	25

	1	2	
	Operating	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 Resident Trust	706		35
36			36
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
TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,208,599	\$	44
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

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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 . Adjustment Line #	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