FOR BHF USE

LL2

Supportive Living Facility

2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2010)

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: 1000012

Facility Name: Saint Clare's Villa

Address: 915 East 5th Street (Number) Alton (City) 62002 (Zip Code)

County: Madison

Telephone Number: (618) 463-9000 **Fax #** (618) 463-0995

Federal Employer ID Number:

Date Current Owners were Certified: 4/8/02

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Terry Dooling, CPA **Telephone Number:** (618) 465-7717
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 1/1/10 to 12/31/10 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) E.J. Kuiper, FACHE
(Title) President & CEO Saint Anthony's Health System

Paid Preparer
(Signed) See Accountant's Compilation Report Attached
(Date)
(Print Name and Title) J. Terry Dooling, CPA, Partner
(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
(Telephone) (618) 465-7717 Fax # (618) 465-7710

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 Saint Clare's Villa Report Period Beginning: 1/1/10 Ending: 12/31/10

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	64	Single Unit Apartment	64	23,360	1
2		Double Unit Apartment			2
3		Other			3
4	64	TOTALS	64	23,360	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit - 1BR	7,605	1,185	90	8,880	5
6	Double Unit					6
7	Other - Studio	7,203	1,815		9,018	7
8	TOTALS	14,808	3,000	90	17,898	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 76.62%

D. Indicate the number of paid bed-hold days the SLF had during this year 309 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 22 **(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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS
ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] 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? Yes **If yes, did the facility make all of the required payments of interest and principle?** Yes
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?** N/A
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?** N/A
If no, explain.

Facility Name: Saint Clare's Villa **Report Period Beginning: 1/1/10 Ending: 12/31/10**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	9,570		322,449	332,019		332,019	1
2	Housekeeping, Laundry and Maintenance	60,404	4,983	148,952	214,339		214,339	2
3	Heat and Other Utilities			176,798	176,798		176,798	3
4	Other (specify): Security			47,424	47,424		47,424	4
5	**TOTAL General Services**	69,974	4,983	695,623	770,580		770,580	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	311,481	3,971		315,452		315,452	6
7	Activities and Social Services	24,265	3,363		27,628		27,628	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	335,746	7,334		343,080		343,080	9
	C. General Administration							
10	Administrative and Clerical	134,614	3,946	166,704	305,264	(1,693)	303,571	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			180,206	180,206		180,206	12
13	Insurance-Property, Liability and Malpractice			33,592	33,592		33,592	13
14	Other (specify):							14
15	**TOTAL General Administration**	134,614	3,946	380,502	519,062	(1,693)	517,369	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	540,334	16,263	1,076,125	1,632,722	(1,693)	1,631,029	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			345,428	345,428	41	345,469	17
18	Interest			23,224	23,224		23,224	18
19	Real Estate Taxes			23,975	23,975		23,975	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			501	501		501	21
22	Other (specify): Amortization			6,040	6,040		6,040	22
23	**TOTAL Ownership**			399,168	399,168	41	399,209	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	540,334	16,263	1,475,293	2,031,890	(1,652)	2,030,238	24

Facility Name: Saint Clare's Villa Report Period Beginning: 1/1/10 Ending: 12/31/10

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.37	$ 31.43	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	8.34	12.79	3
4	Activity Director & Assistants	0.95	12.28	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	0.01	26.87	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	3.03	9.58	10
11	Laundry			11
12	Managers	1.00	31.73	12
13	Other Administrative			13
14	Clerical	2.00	16.61	14
15	Marketing			15
16	Other - Dining Room Assistant	0.51	8.27	16
17	Total (lines 1 thru 16)	17.21	$	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		$	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		OTHER RELATED BUSINESS ENTITIES		
Name 1	City 2	Name 3	City 4	Type of Business 5
Saint Anthony's Health Center	Alton, IL	NDC Corp Equity Fd, IV	New York, NY	Limited Ptnr.
		Saint Anthony's, L.L.C.	Alton, IL	General Ptnr.
		NCC Housing & Economic		
		Devlopment Corp.	New York, NY	Project Oversight

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 [X]
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 [X] 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: Saint Clare's Villa Report Period Beginning: 1/1/10 Ending: 12/31/10

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	64			2002	$ 9,619,761	$ 344,228		$ 344,228	$	$ 3,124,457	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Beauty Shop			2003	3,685	134		134		1,110	6
7	Vinyl Flooring			2006	3,910	142		142		575	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)				$ 9,627,356	$ 344,504		$ 344,504	$	$ 3,126,142	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	$ 198,629	$ 924	$ 964	40		$ 201,601	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 198,629	$ 924	$ 964	40		$ 201,601	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: Saint Clare's Villa **Report Period Beginning:** 1/1/10 **Ending:** 12/31/10

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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** YES	Related** NO	Purpose of Loan	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1	IHDA Trust Fund		X	Building & Improvements	7/19/01	$ 750,000	$ 603,598	8/1/41	0.0100	$ 6,278	1
2	Madison County C.D.		X	Building & Improvements	Not Dated	300,000	300,000	10/1/41	0.0582	16,941	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 1,050,000	$ 903,598			$ 23,219	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 1,050,000	$ 903,598			$ 23,219	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.

Interest of Security Deposits 5
Sched. IV, Line 18 23,224

Facility Name: Saint Clare's Villa **Report Period Beginning:** 1/1/10 **Ending:** 12/31/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 19,596	$	1
2	Cash-Patient Deposits	2		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	35,760		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			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)**	$ 55,358	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	9,473,867		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	352,117		16
17	Accumulated Depreciation (book methods)	(3,324,840)		17
18	Deferred Charges	11,865		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): Oper. & Repl. Reserves	300,064		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,813,073	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,868,431	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 5,415	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	24,095		31
32	Accrued Interest Payable	19,924		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Due to Affiliates	527,825		35
36	Rent Received in Advance	2,847		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 580,106	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	920,228		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)**	$ 920,228	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 1,500,334	$	45
46	**TOTAL EQUITY**	$ 5,368,097	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 6,868,431	$	47

***(See instructions.)**

Facility Name: Saint Clare's Villa **Report Period Beginning: 1/1/10 Ending: 12/31/10**

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,569,165	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,569,165	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		8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$	11
	C. Non-Operating Revenue		
12	Contributions	390	12
13	Interest and Other Investment Income	2,130	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 2,520	14
	D. Other Revenue (specify):		
15	**Application Fees**	375	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 375	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,572,060	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	770,580	19
20	Health Care/ Personal Care	343,080	20
21	General Administration	519,062	21
	B. Capital Expense		
22	Ownership	399,168	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)**	$ 2,031,890	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (459,830)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (459,830)	31

Saint Clare's Villa **Attachment 1**

SLF Cost Report - Adjustments

12/31/10

Adj #	Cost Center		Line	Col	Amount
1	Administrative and Clerical		10	5	**(1,056)**
	To eliminate sales tax expense	Grouper			
2	Depreciation Expense	VIII - 2	17	5	41
	To adjust for non-straight line depreciation				
3	Administrative and Clerical	Grouper	10	5	**(637)**
	To Eliminate Bad debt Expense				
					(1,652)

Saint Clare's Villa
SLF Cost Report
Related Party Disclosure
December 31, 2010

Attachment 2

Saint Clare's Villa (SCV) is owned 99.9% by NDC Corporate Equity Fund IV, L.P. (NDC) and 0.1% by Saint Anthony's, L.L.C. (SAL).

SAL is 100% owned by Saint Anthony's Health Center (SAHC), an acute care hospital.

Various services such as payroll, fringe benefits and dietary are paid for by SAHC and billed monthly to SCV, without mark-up. Other expenses such as utilities, maintenance and security are billed to SCV by SAHC based on actual SAHC cost prorated over SCV's occupied square footage. SAHC is related to SCV due to its ownership of SAL, the General Partner. All amounts paid to SAHC by SCV are based on cost and were subject to negotiation with an audit by the NDC, the Limited Partner.

A detailed schedule of expenses is not attached, because the General Partner owns only a 0.1% interest in the provider.