FOR BHF USE

LL2

Supportive Living Facility

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2017)

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 (Number) Lincoln (City) 62652 (Zip Code)

County: Logan

Telephone Number: (217) 732-2310 **Fax #** ( )

Federal Employer ID Number:

Date Current Owners were Certified: 2010

Type of Ownership:

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

IRS Exemption Code 501

In the event there are further questions about this report, please contact:
Name: David M Underwood **Telephone Number:** ( )
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 1/1/2017 to 12/31/2017 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) David M Underwood
(Title) EVP/CFO

Paid Preparer

(Signed)
(Date)
(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**

Facility Name: Castle Manor of St Claras Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	54	Single Unit Apartment	54	19,710	1
2		Double Unit Apartment			2
3		Other			3
4	54	TOTALS	54	19,710	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	7,506	11,429		18,935	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,506	11,429		18,935	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.07%

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.** _____ **(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? 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: Castle Manor of St Claras **Report Period Beginning: 1/1/2017 Ending: 12/31/2017**

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	186,516	147,085		333,601		333,601	1
2	Housekeeping, Laundry and Maintenance	66,493	42,631		109,124		109,124	2
3	Heat and Other Utilities			140,144	140,144		140,144	3
4	Other (specify):							4
5	**TOTAL General Services**	253,009	189,716	140,144	582,869		582,869	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	265,819	2,205	6,305	274,329		274,329	6
7	Activities and Social Services	28,891	2,474		31,365		31,365	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	294,710	4,679	6,305	305,694		305,694	9
	C. General Administration							
10	Administrative and Clerical	146,719	13,422	161,659	321,800	(28,232)	293,568	10
11	Marketing Materials, Promotions and Advertising			32,262	32,262		32,262	11
12	Employee Benefits and Payroll Taxes			151,133	151,133		151,133	12
13	Insurance-Property, Liability and Malpractice			33,468	33,468		33,468	13
14	Other (specify):							14
15	**TOTAL General Administration**	146,719	13,422	378,522	538,663	(28,232)	510,431	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	694,438	207,817	524,971	1,427,226	(28,232)	1,398,994	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			252,919	252,919		252,919	17
18	Interest			266,546	266,546	(921)	265,625	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			17,003	17,003		17,003	21
22	Other (specify):							22
23	**TOTAL Ownership**			536,468	536,468	(921)	535,547	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	694,438	207,817	1,061,439	1,963,694	(29,153)	1,934,541	24

Facility Name: Castle Manor of St Claras **Report Period Beginning: 1/1/2017 Ending: 12/31/2017**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.26	52.34	1
2	Licensed Practical Nurses	0.02	20.50	2
3	Certified Nurse Assistants	6.77	12.79	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.87	14.68	5
6	Head Cook			6
7	Cook Helpers/Assistants	8.28	10.25	7
8	Dishwashers			8
9	Maintenance Workers	0.94	18.59	9
10	Housekeepers	1.27	10.10	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	2.13	16.96	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	21.54	$ 13.23	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	$ 97,490	1
2			2
		Total $ 97,490	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	Parent

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 [ ] NO [x]

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: 1/1/2017 Ending: 12/31/2017

VIII. OWNERSHIP COSTS

A. Purchase price of land 815,907 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	$ 199,947		$ 199,947	$	$ 1,468,294	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											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 6,964,453	$ 199,947		$ 199,947	$	$ 1,468,294	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	$ 524,009	$ 52,972	$ 52,972	$		$ 381,681	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 524,009	$ 52,972	$ 52,972	$		$ 381,681	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:** 1/1/2017 **Ending:** 2/31/2017

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	Lancaster Pollard			Mortgage	/ /	$	$ 5,591,446	/ /		$ 251,278	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					$	$ 7,118,246			$ 266,546	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-921	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$	$ 7,118,246			$ 265,625	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:** 1/1/2017 **Ending:** 12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,784,735	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 96,453)	48,753		3
4	Supply Inventory (priced at)	9,393		4
5	Short-Term Investments			5
6	Prepaid Insurance	46,973		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(476,829)		8
9	Other(specify): Resident Trust	3,850		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,416,875	$	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	6,964,453		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	524,009		16
17	Accumulated Depreciation (book methods)	(1,849,975)		17
18	Deferred Charges	141,014		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)**	$ 6,595,408	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,012,283	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 54,021	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	50,732		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	17,380		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust	1,850		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 123,983	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,118,246		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)**	$ 7,118,246	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 7,242,229	$	45
46	**TOTAL EQUITY**	$ 770,054	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 8,012,283	$	47

***(See instructions.)**

Facility Name: Castle Manor of St Claras **Report Period Beginning: 1/1/2017 Ending: 12/31/2017**

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,966,331	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,966,331	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	7,630	8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 7,630	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	921	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 921	14
	D. Other Revenue (specify):		
15	**Miscellaneous**	(151)	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ (151)	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,974,731	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	582,869	19
20	Health Care/ Personal Care	305,694	20
21	General Administration	538,663	21
	B. Capital Expense		
22	Ownership	536,468	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)**	$ 1,963,694	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 11,037	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 11,037	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 , Line #	Adjustment Amount
PETTY CASH	1,784,735					
CASH IN BANK						
CASH IN BANK-PAYROLL						
ACCOUNTS RECEIVABLE	48,753					
MEDICARE RECEIVABLES						
IPA INCOME RECEIVABLE						
MEDICARE COST REPORT						
ACCOUNTS RECEIVABLE-IC						
UNAPPLIED CASH RECEIPTS						
A/R SUSPENSE-REFUNDS						
ACCRUED INTEREST REC						
PREPAID INSURANCE	46,973					
OTHER PREPAID EXPENSES						
FOOD INVENTORY						
SUPPLIES INVENTORY	9,393					
LAND	815,907					
FURNITURE & EQUIPMENT	524,009					
ACCUM DEPR-FURN & EQUIL	-381,681					
BUILDING & IMPROVEMENT	6,964,453					
ACCUM DEPR-BUILDING	-1,468,294					
RESIDENT FUNDS	3,850					
LOAN FEES	141,014					
REAL ESTATE TAX ESCROW						
REIMBURSABLE PURCHASES						
INTRACOMPANY	-476,829					
ACCOUNTS PAYABLE	-54,021					
BONUSES PAYABLE						
ACCRUED PAYROLL	-16,348					
ACCRUED VACATION PAY	-27,019					
UC TAXES PAYABLE						
FICA TAX PAYABLE	-7,365	-7,365				
FIT PAYABLE						
STATE W/H PAYABLE		0				
EARNED INCOME CREDIT						
UC FED CREDIT REDUCTION						
PAYROLL SAVINGS						

1,009	1,009	CASH	1,784,735
1,100	1,100	ACCTS REC	145,206
1,101	1,101	ALLOW. FO	-96,453
1,110	1,110	ACCTS RECEIV-M/C	
1,125	1,125	ACCTS RECEIV-IPA	
1,135	1,135	ACCTS RECEIV-IC	
1,140	1,140	UNAPPLIED CASH RECEIPTS	
1,145	1,145	A/R SUSPENSE-REFUNDS	
1,200	1,200	PREPAID EX	46,973
1,220	1,220	OTHER PREPAID EXPENSES	
1,300	1,300	DIETARY IN	8,367
1,310	1,310	SUPPLIES IN	1,026
1,320	1,320	LINEN INVENTORY	
1,409	1,409	LAND	815,907
1,450	1,450	FURNITURE	524,009
1,460		ACCUM DEI	-381,681
1,475	1,475	BUILDING	6,964,453
1,490	1,490	ACCUM DEI	-1,468,294
1,530	1,530	RESIDENT F	3,850
1,550	1,550	LOAN FEES	141,014
1,551	1,551	LOAN FEES ADDED	
1,850	1,850	INTERCOMI	-476,829
2,010	2,010	ACCOUNTS	-54,021
2,100	2,095	BONUSES PAYABLE	
2,100	2,100	ACCRUED F	-16,348
2,100	2,100	PR CLEARING-BENEFITS	
2,100	2,100	PR CLEARING-LABOR	
2,110	2,110	ACCRUED F	-27,019
2,120	2,120	U.C. TAXES PAYABLE	
2,125	2,125	FICA TAXES	-3,805
2,130	2,130	FEDERAL W	-2,294
2,140	2,140	STATE W/H	-1,188
2,152	2,152	WORKERS COMP ACCRUAL	
2,225	2,225	EMPLOYEEE INSURANCE REFUND	
2,230	2,230	PAYROLL SAVINGS	
2,235	2,240	UNITED FUND	