

		FOR BHF USE			

LL2

Supportive Living Facility

2011

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2011)

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: 1000082

Facility Name: The Manor at Craig Farms, LP

Address: 3030 State Street Chester 62233

Number City Zip Code

County: Randolph County

Telephone Number: (618) 826-1400 Fax # (618) 826-7022

Federal Employer ID Number:

Date Current Owners were Certified: 08/16/07

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☒	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: Deborah J Edwards Telephone Number: (618) 233-1001

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 01/01/11 to 12/31/11 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) J Michael Greer

(Title) Partner

Paid Preparer

(Signed) (Date)

(Print Name and Title) Deborah J Edwards CPA

(Firm Name & Address) Creason-Edwards & Cimarolli, PC 4000 N Belt West, Belleville, IL 62226

(Telephone) (618) 233-1001 Fax # (618) 233-6009

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

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 3/1/10

	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	24	Single Unit Apartment	24	8,760	1
2	26	Double Unit Apartment	26	9,490	2
3		Other			3
4	50	TOTALS	50	18,250	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	3,614	3,729		7,343	5
6	Double Unit	2,359	7,157		9,516	6
7	Other					7
8	TOTALS	5,973	10,886		16,859	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.38%

D. Indicate the number of paid bed-hold days the SLF had during this year 55 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 119 (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: 2011 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?
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.

STATE OF ILLINOIS

Page 3

Facility Name: The Manor at Craig Farms, LP

Report Period Beginning:

01/01/11

Ending:

12/31/11

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		110,431	121,192	231,623	(7,119)	224,504	1
2	Housekeeping, Laundry and Maintenance		19,254	93,048	112,302		112,302	2
3	Heat and Other Utilities			47,583	47,583	(2,513)	45,070	3
4	Other (specify):			5,102	5,102		5,102	4
5	TOTAL General Services		129,685	266,925	396,610	(9,632)	386,978	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		5,014	277,650	282,664		282,664	6
7	Activities and Social Services		7,338	28,424	35,762		35,762	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		12,352	306,074	318,426		318,426	9
	C. General Administration							
10	Administrative and Clerical		7,081	179,132	186,213		186,213	10
11	Marketing Materials, Promotions and Advertising		7,426	11,679	19,105		19,105	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			20,893	20,893		20,893	13
14	Other (specify):							14
15	TOTAL General Administration		14,507	211,704	226,211		226,211	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		156,544	784,703	941,247	(9,632)	931,615	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			201,589	201,589	27,365	228,954	17
18	Interest			207,018	207,018		207,018	18
19	Real Estate Taxes			16,964	16,964		16,964	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,670	3,670		3,670	21
22	Other (specify):			122,379	122,379	(120,632)	1,747	22
23	TOTAL Ownership			551,620	551,620	(93,267)	458,353	23
24	GRAND TOTAL (Sum of lines 16 and 23)		156,544	1,336,323	1,492,867	(102,899)	1,389,968	24

Facility Name: The Manor at Craig Farms, LP

Report Period Beginning 01/01/11 Ending: 12/31/11

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)		\$	17

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
The Prairie's	Carbondale
St. Ann's Healthcare	Chester
Clinton Manor Nursing Home	New Baden
See Attached Schedule	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Greer Management Services	Carlyle	Management Co.
JMG, LLC	Carlyle	Staffing Svc.

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).

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

Facility Name: The Manor at Craig Farms, LP

Report Period Beginning:

01/01/11

Ending:

12/31/11

VIII. OWNERSHIP COSTS

A. Purchase price of land 55,090 & 9,654 Year land was acquired 2007 & 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	40		2007	2007	\$ 4,018,051	\$ 146,111	28	\$ 146,111	\$	\$ 633,147	1
2	10		2010	2010	900,000	32,727	28	32,727		60,000	2
3											3
4											4
5											5
	Improvement Type										
6	Flooring		2010		2,206	441	5	441		809	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)				\$ 4,920,257	\$ 179,279		\$ 179,279	\$	\$ 693,956	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	\$ 249,131	\$ 22,326	\$ 49,675	27,349	5	\$ 214,881	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 249,131	\$ 22,326	\$ 49,675		\$ 214,881	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: The Manor at Craig Farms, LP

Report Period Beginning: 01/01/11

Ending: 12/31/11

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Managements Services, Inc. (Vehicle 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 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 \$ 3,670

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	Buena Vista National Bk		X	Mortgage	8/31/07	\$ 1,955,000	\$ 1,871,226	8/31/27	7.6000	\$ 145,415	1
2	IL Hsg Development Auth		X	Mortgage	12/31/06	1,000,000	1,000,000	11/30/27	1.0000	9,167	2
3	Murphy Wall State Bank		X	Mortgage	8/4/10	900,000	864,573	8/4/30	6.0000	52,436	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,855,000	\$ 3,735,799			\$ 207,018	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,855,000	\$ 3,735,799			\$ 207,018	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: The Manor at Craig Farms, LP

Report Period Beginning: 01/01/11

Ending:

12/31/11

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/11

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 809,343	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance -)	140,597		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)	\$ 949,940	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	64,744		13
14	Buildings, at Historical Cost	4,918,051		14
15	Leasehold Improvements, at Historical Cost	2,206		15
16	Equipment, at Historical Cost	249,131		16
17	Accumulated Depreciation (book methods)	(886,407)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	30,213		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(7,574)		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)	\$ 4,370,364	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,320,304	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 50,344	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	50,094		29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	16,500		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	632		34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	45,400		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 162,970	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,685,704		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)	\$ 3,685,704	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,848,674	\$	45
46	TOTAL EQUITY	\$ 1,471,630	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,320,304	\$	47

*(See instructions.)

Facility Name: The Manor at Craig Farms, LP

Report Period Beginning: 01/01/11

Ending:

12/31/11

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,481,129	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,481,129	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	7,119	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 7,119	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	325	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 325	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,513	15
16	Sundry Income	50	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,563	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,491,136	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	396,610	19
20	Health Care/ Personal Care	318,426	20
21	General Administration	226,211	21
	B. Capital Expense		
22	Ownership	551,620	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)	\$ 1,492,867	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (1,731)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (1,731)	31

**The Manor at Craig Farms
2011**

Page 3, Schedule IV, Section A - Other General Services

Line	Amount	Description
4	5,102.00	Waste Removal

Page 3, Schedule IV, Section D - Other Ownership Expenses

Line	Amount	Description
	799.00	Loan Cost Amortization
	948.00	Tax Credit Amortization
	632.00	Replacement Tax
	<u>120,000.00</u>	General Partner (GP) Management Fees
22	122,379.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(7,119.00)	Non-allowable meals not directly reltated to SLF resident care
3	(2,513.00)	Non-allowable Cable TV expense
17	27,365.00	Depreciation adjustment
22		Replacement Tax (632.00)
	<u>(120,632.00)</u>	GP Management Fees (120,000.00)
	(102,899.00)	

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		
	Jerseyville Estates	Jerseyville		
	Manor at Mason Woods	Pinckneyville		
	Manor at Salem Woods	Salem		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Management Services	\$ 68,961	\$ 59,078
	JMG II, LLC	Staffing Services	\$ 553,429	\$ 563,581

**The Manor at Craig Farms
2011**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Escape
Year	2004
Make	Ford
Rental Expense	\$1,750
Vehicle Use	Resident Transportation