

		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.

I. Facility ID Number: 1000082

Facility Name: The Manor at Craig Farm

Address: 3030 State Street Chester 62233

Number City Zip Code

County: Perry

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 01/01/13 to 12/31/13 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

Facility Name The Manor at Craig Farm 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	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	4,284	3,758		8,042	5
6	Double Unit	2,459	7,498		9,957	6
7	Other					7
8	TOTALS	6,743	11,256		17,999	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.62%

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

101 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? 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

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Facility Name: The Manor at Craig Farm

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	102,272	118,897	1,714	222,883	(6,514)	216,369	1
2	Housekeeping, Laundry and Maintenance	65,506	17,790	31,087	114,383		114,383	2
3	Heat and Other Utilities			44,833	44,833	(2,450)	42,383	3
4	Other (specify): Waste Removal			8,509	8,509		8,509	4
5	TOTAL General Services	167,777	136,687	86,143	390,607	(8,964)	381,643	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	247,898	9,125	4,207	261,230		261,230	6
7	Activities and Social Services	25,796	3,339	737	29,872		29,872	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	273,694	12,464	4,944	291,102		291,102	9
	C. General Administration							
10	Administrative and Clerical	62,832	5,366	137,875	206,073		206,073	10
11	Marketing Materials, Promotions and Advertising		22,177	6,518	28,695		28,695	11
12	Employee Benefits and Payroll Taxes			47,074	47,074		47,074	12
13	Insurance-Property, Liability and Malpractice			19,941	19,941		19,941	13
14	Other (specify): Workmans Comp Insurance			24,976	24,976		24,976	14
15	TOTAL General Administration	62,832	27,544	236,384	326,759		326,759	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	504,303	176,694	327,470	1,008,468	(8,964)	999,504	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			202,537	202,537	(21,854)	180,683	17
18	Interest			188,114	188,114		188,114	18
19	Real Estate Taxes			34,369	34,369		34,369	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			10,046	10,046		10,046	21
22	Other (specify): See Attachment 1			77,819	77,819	(2,698)	75,121	22
23	TOTAL Ownership			512,886	512,886	(24,552)	488,334	23
24	GRAND TOTAL (Sum of lines 16 and 23)	504,303	176,694	840,356	1,521,354	(33,516)	1,487,838	24

Facility Name: The Manor at Craig Farm

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	\$ 25.00	1
2	Licensed Practical Nurses	4	14.57	2
3	Certified Nurse Assistants	7	9.62	3
4	Activity Director & Assistants	1	42.35	4
5	Social Service Workers			5
6	Head Cook	1	35.82	6
7	Cook Helpers/Assistants	3	9.74	7
8	Dishwashers	2	7.91	8
9	Maintenance Workers	1	16.60	9
10	Housekeepers	2	8.75	10
11	Laundry	2	9.22	11
12	Managers	1	73.91	12
13	Other Administrative			13
14	Clerical	1	10.42	14
15	Marketing			15
16	Other	1	9.52	16
17	Total (lines 1 thru 16)	27	\$	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 Prairies	Carbondale
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

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 Farm

Report Period Beginning:

01/01/13

Ending:

12/31/13

VIII. OWNERSHIP COSTS

A. Purchase price of land 55090 & 9654 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	\$	\$ 925,369	1
2	10		2010	2010	900,000	32,727	28	32,727		125,455	2
3											3
4											4
5											5
	Improvement Type										
6	Flooring		2010		2,206	441	5	441		1,691	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	\$	\$ 1,052,515	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	\$ 253,306	\$ 23,258	1,402	(21,856)		\$ 249,589	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 253,306	\$ 23,258	\$ 1,402	(21,856)	\$ 249,589	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 Farm Report Period Beginning: 01/01/13 Ending: 12/31/13

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management 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	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 \$ 10,046

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	\$ 1,820,758	8/31/27	7.6000	\$ 140,249	1
2	IL Hsg Development Auth		X	Mortgage	12/31/06	1,000,000	1,000,000	12/31/27	1.0000	10,000	2
3	Murphy Wall State Bank		X	Mortgage	8/4/10	900,000	805,191	8/4/30	6.0000	37,955	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,855,000	\$ 3,625,949			\$ 188,204	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,855,000	\$ 3,625,949			\$ 188,204	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 Farm

Report Period Beginning: 01/01/13

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12/31/13

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,062,879	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	196,658		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,330		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)	\$ 1,272,867	\$	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			15
16	Equipment, at Historical Cost	255,512		16
17	Accumulated Depreciation (book methods)	(1,290,646)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	30,213		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(11,069)		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)	\$ 3,966,805	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,239,672	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 40,963	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	59,980		29
30	Accrued Salaries Payable	24,075		30
31	Accrued Taxes Payable	45,046		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	32,787		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 202,851	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,565,968		38
39	Mortgage Payable			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)	\$ 3,565,968	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,768,819	\$	45
46	TOTAL EQUITY	\$ 1,470,853	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,239,672	\$	47

*(See instructions.)

Facility Name: The Manor at Craig Farm

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.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,544,315	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,544,315	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	6,514	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 6,514	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	7,236	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 7,236	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,450	15
16	See Attachment 4	43,238	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 45,688	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,603,753	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	390,607	19
20	Health Care/ Personal Care	291,102	20
21	General Administration	326,759	21
	B. Capital Expense		
22	Ownership	512,886	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)	\$ 1,521,354	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 82,399	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 82,399	31

The Manor at Craig Farms
2013

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

Line	Amount	Description
	799.00	Loan Cost Amortization
	949.00	Tax Credit Amortization
	72,000.00	GP Management Fees
	2,697.90	Bad Debt
	<u>1,373.00</u>	Replacement Tax
22	77,818.90	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(6,514.44)	Non-allowable meals not directly reltated to SLF resident care
3	(2,450.00)	Non-allowable Cable TV expense
17	(21,854.00)	Depreciation adjustment
22	<u>(2,697.90)</u>	Bad Debt
	(33,516.34)	

The Manor at Craig Farms
2013

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.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 85,841	\$ 109,288

**The Manor at Craig Farms
2013**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Town & Country
Year	2010
Make	Chrysler
Vehicle Use	Resident Transportation

Vehicle 2

Model	Explorer
Year	2004
Make	Ford
Vehicle Use	Resident Transportation

Vehicle 3

Model	Town & Country
Year	2013
Make	Chrysler
Vehicle Use	Resident Transportation

Total Rental Expense	\$6,000
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**The Manor at Craig Farms
2013**

Page 8, Schedule XII, Income Statement

Line	Amount	Description
	4,179.67	Sundry Income
	17,000.00	Prior period unrecorded A/R
	<u>22,058.20</u>	Prior period over accrual
16	43,237.87	