

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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:

Telephone Number: (618) Fax # (618) 826.7022

Federal Employer ID Number:

Date Current Owners were Certified: 08/16/2007

Type of Ownership:

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

IRS Sundry Income #

See Attachment 1

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 01/01/19 to 12/31/19 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 2810 Frank Scott Pkwy Ste 704, Belleville, IL 62223

(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: 01/01/19 Ending: 12/31/19

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

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Units by Unit and Primary Source of Payment				
		74016				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	<u>3,973</u>	<u>3,819</u>		<u>7,792</u>	5
6	Double Unit	<u>2,418</u>	<u>5,899</u>		<u>8,317</u>	6
7	Other					7
8	TOTALS	<u>6,391</u>	<u>9,718</u>		<u>16,109</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 88.27%

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

256 See Attachment 1
had during this year. 590 (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

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 2019 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 principal? 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 principal?
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 principal?
If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: The Manor at Craig Farm

Report Period Beginning:

01/01/19

Ending:

12/31/19

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	118,797	116,199	2,027	237,023	(10,654)	226,369	1
2	Housekeeping, Laundry and Maintenance	68,704	29,422	20,402	118,528		118,528	2
3	Heat and Other Utilities			59,813	59,813	(3,580)	56,233	3
4	Other (specify):			6,416	6,416		6,416	4
5	TOTAL General Services	187,501	145,621	88,658	421,780	(14,234)	407,546	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	285,641	1,897	14,584	302,122		302,122	6
7	Activities and Social Services	29,577	7,312	1,065	37,954	(1,065)	36,889	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	315,218	9,209	15,649	340,076	(1,065)	339,011	9
	C. General Administration							
10	Administrative and Clerical	95,181	9,247	164,879	269,307		269,307	10
11	Marketing Materials, Promotions and Advertising		42,003	5,831	47,834		47,834	11
12	Employee Benefits and Payroll Taxes			74,016	74,016		74,016	12
13	Insurance-Property, Liability and Malpractice			21,487	21,487		21,487	13
14	Other (specify):							14
15	TOTAL General Administration	95,181	51,250	266,213	412,644		412,644	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	597,900	206,080	370,520	1,174,500	(15,299)	1,159,201	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			189,105	189,105	3,048	192,153	17
18	Interest			168,625	168,625		168,625	18
19	Sundry Income			18,112	18,112		18,112	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			736	736		736	21
22	Other (specify): See Attachment 1			14,832	14,832	(13,084)	1,748	22
23	TOTAL Ownership			391,410	391,410	(10,036)	381,374	23
24	GRAND TOTAL (Sum of lines 16 and 23)	597,900	206,080	761,930	1,565,910	(25,335)	1,540,575	24

Facility Name: The Manor at Craig Farm

Report Period Beginning 01/01/19 Ending: 12/31/19

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	3	19.34	2
3	Certified Nurse Assistants	7	10.94	3
4	Activity Director & Assistants	1	14.22	4
5	Social Service Workers			5
6	Head Cook	1	14.28	6
7	Cook Helpers/Assistants	3	10.30	7
8	Dishwashers	1	9.02	8
9	Maintenance Workers	1	10.03	9
10	Housekeepers	1	9.70	10
11	Laundry	1	10.90	11
12	Managers	1	29.15	12
13	Other Administrative			13
14	Clerical	1	14.17	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	22	\$	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
Clinton Manor Nursing Home	New Baden
Manor at Mason Woods	Pinckneyville
Manor at Salem Woods	Salem
Sundry Income	Jerseyville

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Greer Management Service	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:

01/01/19

Ending:

12/31/19

VIII. OWNERSHIP COSTSA. Purchase price of land 64,744 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	\$	\$ 1,802,035	1
2	10		2010	2010	900,000	32,727	28	32,727		321,818	2
3											3
4											4
5											5
	Improvement Type										
6	Flooring		2010	2010	2,206		5			2,206	6
7	Hardwood Flooring		2015	2015	6,054	220	28	220		972	7
8	Shed		2019	2019	5,916	18	28	18		18	8
9	Kitchen Flooring		2019	2019	6,921	77	15	77		77	9
10	Culvert		2019	2019	4,010	22	15	22		22	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,943,158	\$ 179,175		\$ 179,175	\$	\$ 2,127,148	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	\$ 294,729	\$ 3,541	\$ 6,589	3,048	5	\$ 291,781	18
19	Vehicles	31,945	6,389	6,389		5	21,297	19
20	TOTAL (lines 18 and 19)		\$ 326,674	\$ 9,930	\$ 12,978		\$ 313,078	20

D. Depreciable Non-Care Assets Included in General Ledger.

	See Attachment 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: 01/01/19 Ending: 12/31/19

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*		8. Is movable equipment rental included in building rental? ☐ YES ☒ NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan 74016	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	Buenn Vista National Bk		X	Mortgage	8/31/07	\$ 1,955,000	\$ 1,615,708	8/31/27	7.6000	\$ 124,654	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	599,494	8/4/30	6.0000	33,971	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7						\$ 3,855,000	\$ 3,215,202			\$ 168,625	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,855,000	\$ 3,215,202			\$ 168,625	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.

STATE OF ILLINOIS

Page 7

Facility Name: The Manor at Craig Farm

Report Period Beginning: 01/01/19

Ending:

12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,256,451	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	165,248		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	20,304		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)	\$ 1,442,003	\$	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	4,940,952		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	328,880		16
17	Accumulated Depreciation (book methods)	(2,442,675)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	30,213		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(21,554)		20
21	Restricted Funds			21
22				22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23) See Attachment 1	\$ 2,900,560	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,342,563	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 10,867	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	55,162		30
31	Accrued Taxes Payable	38,448		31
32	Accrued Interest Payable	9,586		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	164,317		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 278,380	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,215,202		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)	\$ 3,215,202	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,493,582	\$	45
46	TOTAL EQUITY	\$ 848,981	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,342,563	\$	47

Facility Name: The Manor at Craig Farm

Report Period Beginning: 01/01/19

Ending:

12/31/19

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	\$ 1,718,682	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,718,682	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	10,654	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 10,654	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,145	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 5,145	14
	D. Other Revenue (specify):		
15	Cable TV Income	3,580	15
16	Sundry Income	(2,243)	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,337	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,735,818	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	421,780	19
20	Health Care/ Personal Care	340,076	20
21	General Administration	412,644	21
	B. Capital Expense		
22	Ownership	391,410	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)	\$ 1,565,910	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 169,908	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 169,908	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 513,755	32
33	Private Pay - Net Inpatient Revenue	1,204,927	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,718,682	37

**The Manor at Craig Farms
2019**

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

Line	Amount	Description
	-	Penalty
	11,967.00	Bad Debt Expense
	1,117.00	Replacement Tax
	799.00	Loan Cost Amortization
	949.00	Tax Credit Amortization
22	<u>14,832.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(10,654.00)	Non-allowable meals not directly related to SLF resident care
3	(3,580.00)	Non-allowable Cable TV expense
7	(1,065.00)	Entertainment
17	3,048.00	Depreciation adjustment
22	0.00	Penalty
22	<u>(13,084.00)</u>	Bad Debt & Replacement Tax
	(25,335.00)	

The Manor at Craig Farms, L.P.
2019

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 121,985	\$113,440

**The Manor at Craig Farms
2019**

Page 6, Schedule IX - Item 10

Vehicle 1

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

Vehicle 2

Model	Escape
Year	2004
Make	Ford
Vehicle Use	Resident Transportation

Vehicle 3

Model	3-350 Bus
Year	2014
Make	Ford
Vehicle Use	Resident Transportation

Total Rental Expense	No payments made
-----------------------------	-------------------------