

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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: 1000157

Facility Name: The Cottages at Carlinville

Address: 18804 Route 4 Carlinville 62626

County: Macoupin

Telephone Number: (217) 854-2001 Fax # (217) 854-2008

Federal Employer ID Number:

Date Current Owners were Certified: 11/21/2019

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

X"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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 01/01/20 to 12/31/20 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)

(Type or Print Name) J. Michael Greer

(Title) President

Paid Preparer

(Signed)

(Print Name and Title) Deborah J. Edwards CPA

(Firm Name & Address) Creasn-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

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 01/01/20 Ending: 12/31/20

Date of change in certified units

/ /

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.

5 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **50 (Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

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Facility Name: The Cottages at Carlinville

Report Period Beginning:

01/01/20

Ending:

12/31/20

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	20,816	17,600	1,075	39,491	(3,005)	36,486	1
2	Housekeeping, Laundry and Maintenance		8,871	12,889	21,760		21,760	2
3	Heat and Other Utilities			23,307	23,307	(3,129)	20,178	3
4	Other (specify):							4
5	TOTAL General Services	20,816	26,471	37,271	84,558	(6,134)	78,424	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	285,297	1,580	1,190	288,067	(38,061)	250,006	6
7	Activities and Social Services		892		892		892	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	285,297	2,472	1,190	288,959	(38,061)	250,898	9
	C. General Administration							
10	Administrative and Clerical	68,232	5,868	36,252	110,352	(9,014)	101,338	10
11	Marketing Materials, Promotions and Advertising		2,387	6,983	9,370		9,370	11
12	Employee Benefits and Payroll Taxes			43,336	43,336		43,336	12
13	Insurance-Property, Liability and Malpractice			7,972	7,972		7,972	13
14	Other (specify) : COVID-19 Expenses			9,093	9,093		9,093	14
15	TOTAL General Administration	68,232	8,255	103,636	180,123	(9,014)	171,109	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	374,345	37,198	142,097	553,640	(53,209)	500,431	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			84,964	84,964	(12,443)	72,521	17
18	Interest			64,177	64,177		64,177	18
19	Real Estate Taxes			312	312		312	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			149,453	149,453	(12,443)	137,010	23
24	GRAND TOTAL (Sum of lines 16 and 23)	374,345	37,198	291,550	703,093	(65,652)	637,441	24

Facility Name: The Cottages at Carlinville

Report Period Beginning: 01/01/20 Ending: 12/31/20

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	1	23.66	2
3	Certified Nurse Assistants	7	15.16	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1	13.82	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	31.37	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	10	\$	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 Craig Farms	Chester
Manor Salem Woods	Salem
See Attachment 2	

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 Cottages at Carlinville Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. OWNERSHIP COSTS

A. Purchase price of land 76,037 Year land was acquired 2019

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			2019	2019	\$ 1,663,097	\$ 62,219	28	\$ 60,476	\$ (1,743)	\$ 65,516	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2019		16,233	1,603	15	1,082	(521)	1,172	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)				\$ 1,679,330	\$ 63,822		\$ 61,558	\$ (2,264)	\$ 66,688	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	76,738	21,142	10,963	(10,179)	7	\$ 11,876	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 76,738	\$ 21,142	\$ 10,963	(10,179)		\$ 11,876	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 Cottages at Carlinville

Report Period Beginning: 01/01/20

Ending: 12/31/20

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management Services, Inc. (Vehicle)

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

YES

X 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

X 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**		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	CNB Bank		X	Mortgage	1/22/20	1,552,534	1,508,067	1/22/40	0.0450	64,177	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	GMS II	X		Working Capital	1/1/20	98,655	98,685	12/31/24			4
5	J Michael Greer	X		Working Capital	1/1/20	494,710	494,710	12/31/24			5
6	Jerseyville Estates		X	Working Capital	9/4/20	20,000	20,000	9/4/2020			6
7	TOTAL Facility Related					\$ 2,165,899	\$ 2,121,462			\$ 64,177	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,165,899	\$ 2,121,462			\$ 64,177	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.

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Facility Name: The Cottages at Carlinville

Report Period Beginning: 01/01/20

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/20

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 250,718	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	67,911		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	7,624		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)	\$ 326,253	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	76,037		13
14	Buildings, at Historical Cost	1,663,097		14
15	Leasehold Improvements, at Historical Cost	16,233		15
16	Equipment, at Historical Cost	76,738		16
17	Accumulated Depreciation (book methods)	(90,734)		17
18	Deferred Charges			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)	\$ 1,741,371	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,067,624	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,604	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	21,694		30
31	Accrued Taxes Payable	2,066		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	12,190		35
36	PPP Loan	50,080		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 87,634	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	613,395		38
39	Mortgage Payable	1,508,067		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)	\$ 2,121,462	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,209,096	\$	45
46	TOTAL EQUITY	\$ (141,472)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,067,624	\$	47

*(See instructions.)

Facility Name: The Cottages at Carlinville

Report Period Beginning: 01/01/20

Ending:

12/31/20

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	\$ 363,216	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 363,216	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		12
13	Interest and Other Investment Income	20	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 20	14
	D. Other Revenue (specify):		
15	Cable TV Income	224	15
16	Other Income: See Attachment 1	239,562	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 239,786	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 603,022	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	84,558	19
20	Health Care/ Personal Care	288,959	20
21	General Administration	180,123	21
	B. Capital Expense		
22	Ownership	149,453	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)	\$ 703,093	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (100,071)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (100,071)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 105,106	32
33	Private Pay - Net Inpatient Revenue	258,110	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 363,216	37

**The Cottages at Carlinville
2020**

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

Line	Amount	Description
	-	Loan Costs Amortization
	-	Bad Debt
	-	Replacement Tax
22	-	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(3,005.00)	*PPP Payroll Costs
3	(3,129.00)	Non-allowable Cable TV expense
6	(38,061.00)	*PPP Payroll Costs
7	(9,014.00)	*PPP Payroll Costs
17	(12,443.00)	Depreciation
	(65,652.00)	

*PPP Loan of \$50,080.00 Forgiven on 02/08/2021

Page 8, Schedule XII, Section I - Other Income

Line	Amount	Description
	3,376.00	Sundry Income
	236,186.00	Cares Act Income
16	239,562.00	

The Cottages at Carlinville
2020

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		
	Cottages at Salem	Salem		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 5,380	\$ 5,849

**The Cottages at Carlinville
2020**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2015
Make	Dodge
Vehicle Use	Resident Transportaion

Total Rental Expense No Payments made