

		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: 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: 8/16/2007

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		

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) (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

In the event there are further questions about this report, please contact:

Name: Deborah J. Edwards Telephone Number: (618) 233-1001

Email Address:

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

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.

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

STATE OF ILLINOIS

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Facility Name: The Manor at Craig Farm

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	144,507	109,980	735	255,222	(26,105)	229,117	1
2	Housekeeping, Laundry and Maintenance	77,169	21,114	50,596	148,879	(13,674)	135,205	2
3	Heat and Other Utilities			64,203	64,203	(3,020)	61,183	3
4	Other (specify): Waste Removal			5,606	5,606		5,606	4
5	TOTAL General Services	221,676	131,094	121,140	473,910	(42,799)	431,111	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	329,984	1,966	14,671	346,621	(59,669)	286,952	6
7	Activities and Social Services	34,115	7,289	75	41,479	(6,291)	35,188	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	364,099	9,255	14,746	388,100	(65,960)	322,140	9
	C. General Administration							
10	Administrative and Clerical	106,552	11,184	185,576	303,312	(18,646)	284,666	10
11	Marketing Materials, Promotions and Advertising		34,073	5,882	39,955		39,955	11
12	Employee Benefits and Payroll Taxes			78,326	78,326		78,326	12
13	Insurance-Property, Liability and Malpractice			25,159	25,159		25,159	13
14	Other (specify): COVID-19 Expenses			15,576	15,576		15,576	14
15	TOTAL General Administration	106,552	45,257	310,519	462,328	(18,646)	443,682	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	692,327	185,606	446,405	1,324,338	(127,405)	1,196,933	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			186,891	186,891	(356)	186,535	17
18	Interest			159,375	159,375		159,375	18
19	Real Estate Taxes			14,000	14,000		14,000	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,298	2,298		2,298	21
22	Other (specify): See Attachment 1			26,753	26,753	(25,005)	1,748	22
23	TOTAL Ownership			389,317	389,317	(25,361)	363,956	23
24	GRAND TOTAL (Sum of lines 16 and 23)	692,327	185,606	835,722	1,713,655	(152,766)	1,560,889	24

Facility Name: The Manor at Craig Farm

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	3	21.64	2
3	Certified Nurse Assistants	7	12.79	3
4	Activity Director & Assistants	1	16.54	4
5	Social Service Workers			5
6	Head Cook	1	17.47	6
7	Cook Helpers/Assistants	3	12.24	7
8	Dishwashers	1	11.12	8
9	Maintenance Workers	1	12.04	9
10	Housekeepers	1	11.00	10
11	Laundry	1	12.94	11
12	Managers	1	36.46	12
13	Other Administrative			13
14	Clerical	1	16.72	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	21	\$	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
Jerseyville Estates	Jerseyville

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: 01/01/20 Ending: 12/31/20

VIII. OWNERSHIP COSTS

A. 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	\$	\$ 1,948,146	1
2	10		2010	2010	900,000	32,727	28	32,727		354,545	2
3											3
4											4
5											5
	Improvement Type										
6	Flooring		2010	2010	2,206		5			2,206	6
7	Harwood Flooring		2015	2015	6,054	220	28	220		1,192	7
8	Shed		2019	2019	5,916	215	28	215		233	8
9	Kitchen Flooring		2019	2019	6,921	461	15	461		538	9
10	Culvert		2019	2019	4,010	267	15	267		290	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,943,158	\$ 180,001		\$ 180,001	\$	\$ 2,307,150	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	\$ 501	\$ 145	(356)	5	\$ 291,926	18
19	Vehicles	31,945	6,389	6,389		5	27,686	19
20	TOTAL (lines 18 and 19)		\$ 6,890	\$ 6,534	(356)		\$ 319,612	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: 01/01/20

Ending: 12/31/20

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. 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	\$ 1,571,302	8/31/27	0.0760	\$ 123,021	1
2	IL Hsg Development Auth		X	Mortgage	12/31/06	1,000,000	1,000,000	12/31/27	0.0100	10,000	2
3	Murphy-Wall State Bank		X	Mortgage	8/4/16	900,000	548,823	8/4/30	6.0000	26,354	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,855,000	\$ 3,120,125			\$ 159,375	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,855,000	\$ 3,120,125			\$ 159,375	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

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Facility Name: The Manor at Craig Farm

Report Period Beginning: 01/01/20

Ending:

12/31/20

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	\$ 1,481,226	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	120,894		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	23,382		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,625,502	\$	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	4,943,158		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	326,674		16
17	Accumulated Depreciation (book methods)	(2,629,565)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	30,213		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(23,304)		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)	\$ 2,711,920	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,337,422	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,247	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	65,891		30
31	Accrued Taxes Payable	33,761		31
32	Accrued Interest Payable	10,056		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	132,677		35
36	PPP Loan	124,310		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 371,942	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,120,125		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)	\$ 3,120,125	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,492,067	\$	45
46	TOTAL EQUITY	\$ 845,355	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,337,422	\$	47

*(See instructions.)

Facility Name: The Manor at Craig Farm

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	\$ 1,893,000	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,893,000	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	4,200	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,200	14
	D. Other Revenue (specify):		
15	Cable TV Income	3,020	15
16	Other Income: see Attachment 1	81,582	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 84,602	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,981,802	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	473,910	19
20	Health Care/ Personal Care	388,100	20
21	General Administration	462,328	21
	B. Capital Expense		
22	Ownership	389,317	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)	\$ 1,713,655	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 268,147	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 268,147	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 680,171	32
33	Private Pay - Net Inpatient Revenue	1,212,829	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,893,000	37

**The Manor at Craig Farms
2020**

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

Line	Amount	Description
	-	Penalty
	23,632.00	Bad Debt Expense
	1,373.00	Replacement Tax
	799.00	Loan Cost Amortization
	<u>949.00</u>	Tax Credit Amortization
22	<u>26,753.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
	0.00	Non-allowable meals not directly related to SLF resident care
	<u>(26,105.00)</u>	*PPP Payroll Cost
1	(26,105.00)	
2	(13,674.00)	*PPP Payroll Cost
3	(3,020.00)	Non-allowable Cable TV expense
6	(59,669.00)	*PPP Payroll Cost
	(75.00)	Entertainment
	<u>(6,216.00)</u>	*PPP Payroll Cost
7	(6,291.00)	
10	(18,646.00)	*PPP Payroll Cost
17	(356.00)	Depreciation adjustment
22	0.00	Penalty
22	<u>(25,005.00)</u>	Bad Debt & Replacement Tax
	<u><u>(152,766.00)</u></u>	

*PPP Loan of \$124,310.00 Forgiven on 02/28/2021

Page 8, Schedule XII, Section I - Other income

Line	Amount	Description
	32,854	Sundry Income
	<u>48,728</u>	Provider Relief Fund Grant
16	<u><u>81,582</u></u>	

The Manor at Craig Farms, L.P.
2020

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		
	Cottages at Salem, Inc	Salem		
	Cottages at Carlinville, Inc	Carlinville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 140,485	\$134,517

**The Manor at Craig Farms
2020**

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
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