

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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: Manor at Craig Farm

Address: 3030 State Street Chester 62233

County: Perry

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

Federal Employer ID Number:

Date Current Owners were Certified: 08/16/2007

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

X Partnership

Corporation

"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 01/01/21 to 12/31/21 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) Partner

Paid Preparer

(Signed)

(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** **Manor at Craig Farm****Report Period Beginning: 01/01/21 Ending: 12/31/21**

### 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 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	4,586	2,943		7,529	5
6	Double Unit	3,195	4,368		7,563	6
7	Other					7
8	TOTALS	7,781	7,311		15,092	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)** 82.70%

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

**205** Also, indicate the number of unpaid bed-hold days the SLF  
**252** 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

ACCUAL		MODIFIED	
		CASH*	CASH*
	X		

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

**Tax Year:** 2021 **Fiscal Year:** 2021

\* 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: Manor at Craig Farm

Report Period Beginning:

01/01/21

Ending:

12/31/21

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	155,764	114,731	1,655	272,150		272,150	1
2	Housekeeping, Laundry and Maintenance	86,085	27,053	35,467	148,605		148,605	2
3	Heat and Other Utilities			86,377	86,377	(7,253)	79,124	3
4	Other (specify): Waste Removal			10,217	10,217		10,217	4
5	<b>TOTAL General Services</b>	241,849	141,784	133,716	517,349	(7,253)	510,096	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	391,745	1,527	19,052	412,324		412,324	6
7	Activities and Social Services	38,665	7,701	292	46,658	(292)	46,366	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	430,410	9,228	19,344	458,982	(292)	458,690	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	118,790	12,772	204,187	335,749		335,749	10
11	Marketing Materials, Promotions and Advertising		39,956	7,233	47,189		47,189	11
12	Employee Benefits and Payroll Taxes			92,895	92,895		92,895	12
13	Insurance-Property, Liability and Malpractice			28,954	28,954		28,954	13
14	Other (specify): COVID-19 Expense			932	932		932	14
15	<b>TOTAL General Administration</b>	118,790	52,728	334,201	505,719		505,719	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	791,049	203,740	487,261	1,482,050	(7,545)	1,474,505	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			185,826	185,826		185,826	17
18	Interest			152,406	152,406		152,406	18
19	Real Estate Taxes			20,656	20,656		20,656	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,172	2,172		2,172	21
22	Other (specify): See Attachment 1			4,419	4,419	(2,671)	1,748	22
23	<b>TOTAL Ownership</b>			365,479	365,479	(2,671)	362,808	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	791,049	203,740	852,740	1,847,529	(10,216)	1,837,313	24

Facility Name: Manor at Craig Farm

Report Period Beginning 01/01/21 Ending: 12/31/21

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	4	23.86	2
3	Certified Nurse Assistants	7	14.38	3
4	Activity Director & Assistants	1	16.92	4
5	Social Service Workers			5
6	Head Cook	1	18.08	6
7	Cook Helpers/Assistants	3	12.96	7
8	Dishwashers	2	11.58	8
9	Maintenance Workers	1	13.07	9
10	Housekeepers	1	11.93	10
11	Laundry	1	13.16	11
12	Managers	1	36.25	12
13	Other Administrative			13
14	Clerical	1	19.52	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	23	\$	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
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: Manor at Craig Farm

Report Period Beginning:

01/01/21

Ending:

12/31/21

**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	\$	\$ 2,094,257	1
2	10		2010	2010	900,000	32,727	28	32,727		387,273	2
3											3
4											4
5											5
	<b>Improvement Type</b>										
6	Flooring		2010	2010	2,206		5			2,206	6
7	Harwood Flooring		2015	2015	6,054	147	28	147		1,339	7
8	Shed		2019	2019	5,916	215	28	215		448	8
9	Kitchen Flooring		2019	2019	6,921	462	15	462		1,000	9
10	Culvert		2019	2019	4,010	267	15	267		557	10
11	Flooring - Common Area		2021	2021	68,091	1,135	20	1,135		1,135	11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 5,011,249	\$ 181,064		\$ 181,064	\$	\$ 2,488,215	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	\$ 300,065	\$ 503	\$ 503	\$	7	\$ 293,532	18
19	Vehicles	31,945	4,259	4,259		5	31,945	19
20	TOTAL (lines 18 and 19)		\$ 4,762	\$ 4,762	\$		\$ 325,477	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: Manor at Craig Farm

Report Period Beginning: 01/01/21

Ending: 12/31/21

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	\$ 1,523,366	8/31/27	0.0760	\$ 118,715	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	495,489	8/4/30	0.0600	23,691	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,855,000	\$ 3,018,855			\$ 152,406	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,855,000	\$ 3,018,855			\$ 152,406	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: Manor at Craig Farm

Report Period Beginning: 01/01/21

Ending:

12/31/21

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,458,951	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	116,076		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	27,084		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,602,111	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	64,744		13
14	Buildings, at Historical Cost	5,005,195		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	332,010		16
17	Accumulated Depreciation (book methods)	(2,812,353)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	30,213		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(25,051)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,594,758	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,196,869	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 30,998	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	83,125		30
31	Accrued Taxes Payable	37,184		31
32	Accrued Interest Payable	9,750		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>Other Accrued Liabilities</b>	182,820		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 343,877	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,018,855		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 3,018,855	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 3,362,732	\$	45
46	<b>TOTAL EQUITY</b>	\$ 834,137	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 4,196,869	\$	47

\*(See instructions.)

Facility Name: Manor at Craig Farm

Report Period Beginning: 01/01/21

Ending:

12/31/21

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

1			
	I. Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,851,979	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,851,979	3
	<b>B. Other Operating Revenue</b>		
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	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	3,523	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 3,523	14
	<b>D. Other Revenue (specify):</b>		
15	Cable TV Income	2,390	15
16	Other Income: See Attachment 1	156,652	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 159,042	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,014,544	18

2			
	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	517,349	19
20	Health Care/ Personal Care	458,982	20
21	General Administration	505,719	21
	<b>B. Capital Expense</b>		
22	Ownership	365,479	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 1,847,529	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 167,015	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 167,015	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 760,204	32
33	Private Pay - Net Inpatient Revenue	1,091,775	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 1,851,979	37



**The Manor at Craig Farms  
2021**

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

Line	Amount	Description
	-	Penalty
	1,396	Bad Debt Expense
	1,275	Replacement Tax
	1,748	Loan Cost Amortization
	-	Tax Credit Amortization
22	<u>4,419</u>	

**Page 3, Schedule IV - Adjustments**

Line	Amount	Description
1	0	Non-allowable meals not directly related to SLF resident care
3	(7,253)	Non-allowable Cable TV expense
7	(292)	Entertainment
17	0	Depreciation
22	0	Penalty
22	<u>(2,671)</u>	Bad Debt & Replacement Tax
	<u><u>(10,216)</u></u>	

**Page 8, Schedule XII, Section I - Other income**

Line	Amount	Description
	25,981	Sundry Income
	(4,715)	Loss on Disposal of Asset
	11,076	Federal 941 Refund due to COVID-19
	<u>124,310</u>	PPP Loan Forgiveness
16	<u><u>156,652</u></u>	

**The Manor at Craig Farms, L.P.**  
**2021**

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, 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	\$        137,866	\$ 134,608

**The Manor at Craig Farms  
2021**

**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

<b>Total Rental Expense</b>	<b>No payments made</b>
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