

		FOR BHF USE			

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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: 1000092

Facility Name: The Manor at Salem Woods, LP

Address: 441 S Hotze Rd Salem 62881
Number City Zip Code

County: Marion County

Telephone Number: (618) 548-8910 Fax # (618) 548-8939

Federal Employer ID Number: _____

Date Current Owners were Certified: 02/08/08

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 01/01/11 to 12/31/11 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 Salem Woods, LP**

Report Period Beginning: 01/01/11 Ending: 12/31/11

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	30	Single Unit Apartment	30	10,950	1		
2	20	Double Unit Apartment	20	7,300	2		
3		Other			3		
4	50	TOTALS	50	18,250	4		

B. Census-For the entire report period.

	1 Type of Unit	2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
Resident Days by Unit and Primary Source of Payment						
5	Single Unit	5,563	2,385		7,948	5
6	Double Unit	3,372	3,051		6,423	6
7	Other					7
8	TOTALS	8,935	5,436		14,371	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 78.75%

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

108 Also, indicate the number of unpaid bed-hold days the SLF had during this year. **143 (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

		MODIFIED		
ACCRUAL	X	CASH*		CASH*

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

Tax Year: 2011 **Fiscal Year:** 2011

* 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 Salem Woods, LP

Report Period Beginning:

01/01/11

Ending:

12/31/11

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		106,268	118,286	224,554	(7,072)	217,482	1
2	Housekeeping, Laundry and Maintenance		12,998	90,215	103,213		103,213	2
3	Heat and Other Utilities			53,011	53,011	(742)	52,269	3
4	Other (specify):			2,450	2,450		2,450	4
5	TOTAL General Services		119,266	263,962	383,228	(7,814)	375,414	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		1,198	227,907	229,105		229,105	6
7	Activities and Social Services		4,310	24,947	29,257		29,257	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		5,508	252,854	258,362		258,362	9
	C. General Administration							
10	Administrative and Clerical		7,376	158,273	165,649		165,649	10
11	Marketing Materials, Promotions and Advertising		13,171	15,450	28,621		28,621	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			20,883	20,883		20,883	13
14	Other (specify):							14
15	TOTAL General Administration		20,547	194,606	215,153		215,153	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		145,321	711,422	856,743	(7,814)	848,929	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			214,252	214,252	21,679	235,931	17
18	Interest			199,898	199,898		199,898	18
19	Real Estate Taxes			(5,764)	(5,764)		(5,764)	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			11,332	11,332		11,332	21
22	Other (specify):			3,988	3,988	(556)	3,432	22
23	TOTAL Ownership			423,706	423,706	21,123	444,829	23
24	GRAND TOTAL (Sum of lines 16 and 23)		145,321	1,135,128	1,280,449	13,309	1,293,758	24

Facility Name: The Manor at Salem Woods, LP

Report Period Beginning 01/01/11 Ending: 12/31/11

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			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)		\$	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 Prairie's	Carbondale
St. Ann's Healthcare	Chester
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
JMG, LLC	Carlyle	Staffing Svc.

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 Salem Woods, LP Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. OWNERSHIP COSTS

A. Purchase price of land 76,840 Year land was acquired 2008

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		2008	2008	\$ 4,203,398	\$ 152,851	28	\$ 152,851	\$	\$ 598,666	1
2	10		2008	2008	687,500	25,000	28	25,000		96,875	2
3											3
4											4
5											5
	Improvement Type										
6											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)				\$ 4,890,898	\$ 177,851		\$ 177,851	\$	\$ 695,541	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	\$ 290,402	\$ 36,268	\$ 58,080	21,812		\$ 227,166	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 290,402	\$ 36,268	\$ 58,080	21,812		\$ 227,166	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 Salem Woods, LP

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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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 \$ 11,332
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 \$ 11,332

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	Marion Co Sav Bank		X	Mortgage	5/18/07	\$ 1,950,000	\$ 1,854,494	5/18/28	7.6700	\$ 143,183	1
2	IL Hsg Develop Auth		X	Mortgage	5/18/07	1,000,000	974,299	8/1/28	1.0000	9,743	2
3	Marion Co Sav Bank		X	Mortgage	8/15/08	734,000	671,897	9/1/28	6.8750	46,972	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,684,000	\$ 3,500,690			\$ 199,898	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 3,500,690			\$ 199,898	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 Salem Woods, LP

Report Period Beginning: 01/01/11

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12/31/11

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/11

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 530,084	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	252,081		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	53,079		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 835,244	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	76,840		13
14	Buildings, at Historical Cost	4,890,898		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	290,402		16
17	Accumulated Depreciation (book methods)	(894,784)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(13,224)		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)	\$ 4,413,914	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,249,158	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 12,830	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	46,989		29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	7,000		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	41,123		35
36	Accrued Developers Fees	164,271		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 272,213	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,453,701		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)	\$ 3,453,701	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,725,914	\$	45
46	TOTAL EQUITY	\$ 1,523,244	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,249,158	\$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods, LP

Report Period Beginning: 01/01/11

Ending:

12/31/11

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	\$ 1,231,617	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,231,617	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	7,072	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 7,072	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,323	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,323	14
	D. Other Revenue (specify):		
15	Cable TV Income	742	15
16	Sundry Income	928	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,670	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,242,682	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	383,228	19
20	Health Care/ Personal Care	258,362	20
21	General Administration	215,153	21
	B. Capital Expense		
22	Ownership	423,706	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)	\$ 1,280,449	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (37,767)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (37,767)	31

**The Manor at Salem Woods
2011**

Page 3, Schedule IV, Section A - Other General Services

Line	Amount	Description
4	2,450.00	Waste Removal

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

Line	Amount	Description
	2,459.00	Loan Cost Amortization
	973.00	Tax Credit Amortization
	556.00	Replacement Tax
22	<u>3,988.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(7,072.00)	Non-allowable meals not directly related to SLF resident care.
3	(742.00)	Non-allowable Cable TV expense.
17	21,679.00	Depreciation S/L adjustment
22	<u>(556.00)</u>	Replacement Tax
	13,309.00	Total

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		
	Manor at Craig Farms	Chester		
	Jerseyville Estates	Jerseyville		
	Manor at Mason Woods	Pinckneyville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Management Services	\$ 59,063	\$ 44,308
	JMG II, LLC	Staffing Services	\$ 491,861	\$ 504,410

The Manor at Salem Woods
2011

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2007
Make	Dodge
Rental Expense	\$5,500
Vehicle Use	Resident Transportation

Vehicle 2

Model	Escape
Year	2004
Make	Ford
Rental Expense	\$3,300
Vehicle Use	Resident Transportation