

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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

Address: 441 S Hotze Road Salem 62881

County: Marion

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

Federal Employer ID Number:

Date Current Owners were Certified: 2/8/2008

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/14 to 12/31/14 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 4000 N Belt West, Belleville, IL 62226

(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

HFS 3745C (N-4-05)

IL478-2471

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	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	4,553	3,498		8,051	5
6	Double Unit	3,328	3,936		7,264	6
7	Other					7
8	TOTALS	7,881	7,434		15,315	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 83.92%

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

355 Also, indicate the number of unpaid bed-hold days the SLF
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

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 2014 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 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

Facility Name: The Manor at Salem Woods

Report Period Beginning:

1/1/14

Ending:

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12/31/14

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	96,286	101,929	1,776	199,991	(5,898)	194,093	1
2	Housekeeping, Laundry and Maintenance	64,180	8,890	10,886	83,956		83,956	2
3	Heat and Other Utilities			68,645	68,645	(1,375)	67,270	3
4	Other (specify): Waste Removal			2,274	2,274		2,274	4
5	TOTAL General Services	160,466	110,819	83,581	354,866	(7,273)	347,593	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	197,998	1,804	5,967	205,769		205,769	6
7	Activities and Social Services	31,056	3,086	132	34,274	(132)	34,142	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	229,054	4,890	6,099	240,043	(132)	239,911	9
	C. General Administration							
10	Administrative and Clerical	54,991	5,820	146,770	207,581		207,581	10
11	Marketing Materials, Promotions and Advertising		18,454	12,011	30,465		30,465	11
12	Employee Benefits and Payroll Taxes			65,258	65,258		65,258	12
13	Insurance-Property, Liability and Malpractice			16,846	16,846		16,846	13
14	Other (specify):							14
15	TOTAL General Administration	54,991	24,274	240,885	320,150		320,150	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	444,511	139,983	330,565	915,059	(7,405)	907,654	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			206,724	206,724	(27,169)	179,555	17
18	Interest			187,133	187,133		187,133	18
19	Real Estate Taxes			2,336	2,336		2,336	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			8,759	8,759	(6,750)	2,009	21
22	Other (specify):			14,047	14,047	(10,614)	3,433	22
23	TOTAL Ownership			418,999	418,999	(44,533)	374,466	23
24	GRAND TOTAL (Sum of lines 16 and 23)	444,511	139,983	749,564	1,334,058	(51,938)	1,282,120	24

Facility Name: The Manor at Salem Woods

Report Period Beginning 1/1/14 Ending: 12/31/14

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	14.16	2
3	Certified Nurse Assistants	6	9.58	3
4	Activity Director & Assistants	1	13.18	4
5	Social Service Workers			5
6	Head Cook	1	11.83	6
7	Cook Helpers/Assistants	3	9.32	7
8	Dishwashers	2	8.76	8
9	Maintenance Workers	1	10.59	9
10	Housekeepers	2	8.64	10
11	Laundry	1	9.20	11
12	Managers	1	20.20	12
13	Other Administrative			13
14	Clerical	1	10.27	14
15	Marketing			15
16	Other	1	9.07	16
17	Total (lines 1 thru 16)	24	\$	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 Prairies	Carbondale
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

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

Report Period Beginning:

1/1/14

Ending:

12/31/14

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	\$	1,057,218	1
2	10		2008	2008	687,500	25,000	28	25,000		171,875	2
3											3
4											4
5											5
	Improvement Type										
6	Alarm Control			2013	1,217	44	28	44		81	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)				\$ 4,892,115	\$ 177,895		\$ 177,895	\$	1,229,174	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	\$ 314,935	\$ 28,829	\$ 1,660	(27,169)	5	\$ 292,519	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 314,935	\$ 28,829	\$ 1,660	(27,169)		\$ 292,519	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

Report Period Beginning: 1/1/14

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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	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 \$ 8,759

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 Savings Bank		x	Mortgage	5/17/07	\$ 1,950,000	\$ 1,773,158	5/18/28	7.6700	\$ 148,316	1
2	IL Hsg Development Auth		x	Mortgage	5/18/07	1,000,000	1,000,000	12/31/27	1.0000	9,866	2
3	Marion Co Savings Bank		x	Mortgage	8/15/08	734,000	592,695	9/1/28	6.7850	28,951	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,684,000	\$ 3,365,853			\$ 187,133	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 3,365,853			\$ 187,133	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 Manor at Salem Woods

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 957,662	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	173,689		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,699		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	74,540		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,221,590	\$	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	4,892,115		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	314,935		16
17	Accumulated Depreciation (book methods)	(1,510,193)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(23,521)		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)	\$ 3,813,958	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,035,548	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 11,387	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	20,560		30
31	Accrued Taxes Payable	5,140		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	36,446		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 73,533	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,365,853		38
39	Mortgage Payable			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)	\$ 3,365,853	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,439,386	\$	45
46	TOTAL EQUITY	\$ 1,596,162	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,035,548	\$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods

Report Period Beginning: 1/1/14

Ending:

12/31/14

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	\$ 1,389,179	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,389,179	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	5,898	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 5,898	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,374	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 3,374	14
	D. Other Revenue (specify):		
15	Cable TV Income	1,375	15
16	Sundry Income	595	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 1,970	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,400,421	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	354,866	19
20	Health Care/ Personal Care	240,043	20
21	General Administration	320,150	21
	B. Capital Expense		
22	Ownership	418,999	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 1,334,058	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 66,363	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 66,363	31

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

Line	Amount	Description
	8,767.16	Bad Debt Expense
	2,459.10	Loan Cost Amortization
	973.33	Tax Credit Amortization
	<u>1,847.00</u>	Replacement Tax
22	14,046.59	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(5,898.00)	Non-allowable meals not directly related to SLF resident care.
3	(1,375.00)	Non-allowable Cable TV expense.
7	(132.00)	Entertainment
17	(27,169.00)	Depreciation S/L adjustment
21	(6,750.00)	Related Party Lease Expense
22	<u>(10,614.00)</u>	Bad Debt Expense/Replacement Tax
	(51,938.00)	Total

**The Manor at Salem Woods
2014**

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		
	Manor at Craig Farms	Chester		
	Manor at Mason Woods	Pinckneyville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 102,753	\$ 107,156

**The Manor at Salem Woods
2014**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2010
Make	Dodge
Vehicle Use	Resident Transportation

Total Rental Expense \$6,750

**The Manor at Salem Woods
2014**

Page 8, Schedule XII, Income Statement

Line	Amount	Description
	<u>595.00</u>	Sundry Income
16	595.00	