

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 411 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 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 01/01/19 to 12/31/19 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

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: 01/01/19 Ending: 12/31/19

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.

343 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **164 (Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

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Facility Name: The Manor at Salem Woods

Report Period Beginning:

01/01/19

Ending:

12/31/19

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	96,006	156,155	2,162	254,323	(853)	253,470	1
2	Housekeeping, Laundry and Maintenance	55,197	22,394	21,658	99,249		99,249	2
3	Heat and Other Utilities			72,268	72,268	(3,203)	69,065	3
4	Other (specify):			4,212	4,212		4,212	4
5	TOTAL General Services	151,203	178,549	100,300	430,052	(4,056)	425,996	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	359,188	1,985	6,801	367,974		367,974	6
7	Activities and Social Services	31,589	3,162	1,643	36,394	(1,643)	34,751	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	390,777	5,147	8,444	404,368	(1,643)	402,725	9
	C. General Administration							
10	Administrative and Clerical	91,964	5,098	155,819	252,881		252,881	10
11	Marketing Materials, Promotions and Advertising		33,630	9,421	43,051		43,051	11
12	Employee Benefits and Payroll Taxes			79,580	79,580		79,580	12
13	Insurance-Property, Liability and Malpractice			22,481	22,481		22,481	13
14	Other (specify):							14
15	TOTAL General Administration	91,964	38,728	267,301	397,993		397,993	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	633,944	222,424	376,045	1,232,413	(5,699)	1,226,714	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			188,113	188,113	2,881	190,994	17
18	Interest			158,466	158,466		158,466	18
19	Real Estate Taxes			52,842	52,842		52,842	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,697	2,697		2,697	21
22	Other (specify): See Attachment 1			12,673	12,673	(9,191)	3,482	22
23	TOTAL Ownership			414,791	414,791	(6,310)	408,481	23
24	GRAND TOTAL (Sum of lines 16 and 23)	633,944	222,424	790,836	1,647,204	(12,009)	1,635,195	24

Facility Name: The Manor at Salem Woods

Report Period Beginning 01/01/19 Ending: 12/31/19

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	4	19.10	2
3	Certified Nurse Assistants	9	10.99	3
4	Activity Director & Assistants	1	11.90	4
5	Social Service Workers			5
6	Head Cook	1	13.10	6
7	Cook Helpers/Assistants	2	10.31	7
8	Dishwashers	1	9.45	8
9	Maintenance Workers	1	11.88	9
10	Housekeepers	1	9.44	10
11	Laundry	1	10.79	11
12	Managers	1	27.25	12
13	Other Administrative			13
14	Clerical	1	16.42	14
15	Marketing			15
16	Other			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
Clinton Manor Nursing Home	New Baden
The Manor at Mason Woods	Pinckneyville
The Manor at Craig Farms	Chester
Jerseyville Estates	Jerseyville

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? \$

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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Greer Management Services	Carlyle	Management Co

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	\$	\$ 1,821,472	1
2	10		2008	2008	687,500	25,000	28	25,000		296,875	2
3											3
4											4
5											5
	Improvement Type										
6	Alarm Control			2013	1,217	44	28	44		302	6
7	Gazebo			2017	26,497	963	28	963		2,568	7
8	Hallway Carpet			2019	29,789	493	5	493		493	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,948,401	\$ 179,351		\$ 179,351	\$	\$ 2,121,710	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	\$ 328,853	\$ 3,459	\$ 6,340	2,881	5	\$ 327,317	18
19	Vehicles	26,514	5,303	5,303		5	22,537	19
20	TOTAL (lines 18 and 19)	\$ 355,367	\$ 8,762	\$ 11,643	2,881		\$ 349,854	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: 01/01/19 Ending: 12/31/19

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding 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	Marion Co Saving Bank		X	Mortgage	5/17/07	\$ 1,950,000	\$ 1,589,241	5/18/28	7.6700	\$ 123,657	1
2	IL Hsg Development Auth		X	Mortgage	5/18/07	1,000,000	1,000,000	12/31/27	1.0000	10,000	2
3	Marion Co Saving Bank		X	Mortgage	8/15/08	734,000	423,178	9/1/28	6.7850	24,809	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,684,000	\$ 3,012,419			\$ 158,466	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 3,012,419			\$ 158,466	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

Report Period Beginning: 01/01/19

Ending:

12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 987,812	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 4,800)	161,084		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,250		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	95,400		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,263,546	\$	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	4,948,400		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	355,368		16
17	Accumulated Depreciation (book methods)	(2,471,701)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(40,684)		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)	\$ 2,932,005	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,195,551	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 13,251	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	56,769		30
31	Accrued Taxes Payable	56,798		31
32	Accrued Interest Payable	833		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	148,222		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 275,873	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	423,178		38
39	Mortgage Payable	2,589,241		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)	\$ 3,012,419	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,288,292	\$	45
46	TOTAL EQUITY	\$ 907,259	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,195,551	\$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods

Report Period Beginning: 01/01/19

Ending:

12/31/19

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	\$ 1,646,168	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,646,168	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	40	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	853	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 893	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	10,934	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 10,934	14
	D. Other Revenue (specify):		
15	Cable TV Income	3,203	15
16	Sundry Income	1,278	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,481	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,662,476	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	430,052	19
20	Health Care/ Personal Care	404,368	20
21	General Administration	397,993	21
	B. Capital Expense		
22	Ownership	414,791	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)	\$ 1,647,204	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 15,272	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 15,272	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 844,270	32
33	Private Pay - Net Inpatient Revenue	801,898	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,646,168	37

**The Manor at Salem Woods
2019**

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

Line	Amount	Description
	7,704.00	Bad Debt
	50.00	Penalties
	2,968.00	Loan Cost Amortization
	464.00	Tax Credit Amortization
	<u>1,487.00</u>	Replacement Tax
22	12,673.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	\$ (853.00)	Non-allowable meals not directly related to SLF resident care
3	\$ (3,203.00)	Non-allowable Cable TV expense.
7	\$ (1,643.00)	Entertainment
17	\$ 2,881.00	Depreciation S/L adjustment
22	<u>\$ (9,191.00)</u>	Bad Debt and Replacement Tax
	\$(12,009.00)	Total

The Manor at Salem Woods, L.P.
2019

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$118,378	\$110,086

The Manor at Salem Woods
2019

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2010
Make	Dodge
Vehicle Use	Resident Transportation

Vehicle 2

Model	Turtle Top
Year	2007
Make	Ford
Vehicle Use	Resident Transportation

Total Rental Expense	No Payments made
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