

		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: 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: 02/08/2008

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

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 01/01/20 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)

(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

HFS 3745C (N-4-05)

IL478-2471

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.

188 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 Salem Woods

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	115,511	129,485	1,165	246,161	(22,530)	223,631	1
2	Housekeeping, Laundry and Maintenance	64,167	21,197	23,025	108,389	(13,206)	95,183	2
3	Heat and Other Utilities			66,148	66,148	(1,470)	64,678	3
4	Other (specify):			5,012	5,012		5,012	4
5	TOTAL General Services	179,678	150,682	95,350	425,710	(37,206)	388,504	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	364,416	1,002	5,959	371,377	(71,313)	300,064	6
7	Activities and Social Services	29,676	4,650	440	34,766	(5,722)	29,044	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	394,092	5,652	6,399	406,143	(77,035)	329,108	9
	C. General Administration							
10	Administrative and Clerical	100,984	7,156	176,841	284,981	(19,809)	265,172	10
11	Marketing Materials, Promotions and Advertising		28,445	11,346	39,791		39,791	11
12	Employee Benefits and Payroll Taxes			75,900	75,900		75,900	12
13	Insurance-Property, Liability and Malpractice			23,861	23,861		23,861	13
14	Other (specify): COVID-19 Expenses			16,112	16,112		16,112	14
15	TOTAL General Administration	100,984	35,601	304,060	440,645	(19,809)	420,836	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	674,754	191,935	405,809	1,272,498	(134,050)	1,138,448	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			190,562	190,562	(396)	190,166	17
18	Interest			149,394	149,394		149,394	18
19	Real Estate Taxes			34,229	34,229		34,229	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,809	1,809		1,809	21
22	Other (specify):			48,941	48,941	(41,251)	7,690	22
23	TOTAL Ownership			424,935	424,935	(41,647)	383,288	23
24	GRAND TOTAL (Sum of lines 16 and 23)	674,754	191,935	830,744	1,697,433	(175,697)	1,521,736	24

Facility Name: The Manor at Salem Woods

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	\$ 25.00	1
2	Licensed Practical Nurses	3	20.99	2
3	Certified Nurse Assistants	8	13.70	3
4	Activity Director & Assistants	1	15.48	4
5	Social Service Workers			5
6	Head Cook	1	15.37	6
7	Cook Helpers/Assistants	2	11.79	7
8	Dishwashers	2	11.10	8
9	Maintenance Workers	1	15.09	9
10	Housekeepers	1	10.82	10
11	Laundry	1	12.07	11
12	Managers	1	29.92	12
13	Other Administrative			13
14	Clerical	1	18.87	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
The Manor at Mason Woods	Pinckneyville
The Manor at Craig Farms	Chester
Jerseyville Estates	Jeresyville

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:

01/01/20

Ending:

12/31/20

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		\$ 1,974,323	1
2	10		2008	2008	687,500	25,000	28	25,000		321,875	2
3											3
4											4
5											5
	Improvement Type										
6	Alarm Control		2013	2013	1,217	44	28	44		347	6
7	Gazebo		2017	2017	26,496	964	28	964		3,533	7
8	Hallway Carpet		2019	2019	29,789	5,958	5	5,958		6,450	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,948,400	\$ 184,817		\$ 184,817		\$ 2,306,528	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	\$ 330,085	\$ 1,768	\$ 1,372	(396)	5	\$ 328,505	18
19	Vehicles	26,514	3,977	3,977		5	26,514	19
20	TOTAL (lines 18 and 19)		\$ 5,745	\$ 5,349	(396)		\$ 355,019	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: 01/01/20 Ending: 12/31/20

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Mangement 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*		
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	\$ 1,537,923	5/18/28	0.0450	\$ 112,410	1
2	IL Hsg Development Auth		X	Mortgage	5/18/07	1,000,000	1,000,000	12/31/27	0.0100	10,000	2
3	Marion Co Saving Bank		X	Mortgage	8/15/08	734,000	387,876	9/1/28	0.0450	26,984	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 3,684,000	\$ 2,925,799			\$ 149,394	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 2,925,799			\$ 149,394	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

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	\$ 1,194,768	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 9,000)	86,177		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	22,014		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	47,200		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,350,159	\$	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	356,599		16
17	Accumulated Depreciation (book methods)	(2,657,647)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	66,600		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(13,655)		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)	\$ 2,777,137	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,127,296	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 9,312	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	55,008		30
31	Accrued Taxes Payable	52,517		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	126,221		35
36	PPP Loan	132,060		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 375,951	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	2,925,799		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)	\$ 2,925,799	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,301,750	\$	45
46	TOTAL EQUITY	\$ 825,546	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,127,296	\$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods

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	\$ 1,713,898	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,713,898	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	80	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 80	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	7,939	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 7,939	14
	D. Other Revenue (specify):		
15	Cable TV Income	1,470	15
16	Other Income: See Attachment 1	103,322	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 104,792	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,826,709	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	425,710	19
20	Health Care/ Personal Care	406,143	20
21	General Administration	440,645	21
	B. Capital Expense		
22	Ownership	424,935	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)	\$ 1,697,433	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 129,276	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 129,276	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 994,771	32
33	Private Pay - Net Inpatient Revenue	719,127	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,713,898	37

**The Manor at Salem Woods
2020**

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

Line	Amount	Description
	39,587.00	Bad Debt
	-	Penalties
	6,716.00	Loan Cost Amortization
	973.00	Tax Credit Amortization
	<u>1,665.00</u>	Replacement Tax
22	48,941.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
	(80.00)	Non-allowable meals not directly related to SLF resident care
	<u>(22,450.00)</u>	*PPP Payroll Cost
1	(22,530.00)	
2	(13,206.00)	*PPP Payroll Cost
3	(1,470.00)	Non-allowable Cable TV expense.
6	(71,313.00)	*PPP Payroll Cost
	(440.00)	Entertainment
	<u>(5,282.00)</u>	*PPP Payroll Cost
7	(5,722.00)	
10	(19,809.00)	*PPP Payroll Cost
17	(396.00)	Depreciation S/L adjustment
22	<u>(41,251.00)</u>	Bad Debt and Replacement Tax
	<u>(175,697.00)</u>	Total
	*PPP Loan of \$132,060.00 Forgiven on 01/26/2021	

Page 8, Schedule XII - Section D - Other Income

Line	Amount	Description
	8,042	Sundry Income
	48,421	Provider Relief Fund Grant
	60,176	Excess Insurnace Proceeds - Roof Damage
	<u>(13,317)</u>	Loss on Disposal of Assets
16	<u><u>103,322</u></u>	

The Manor at Salem Woods, 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	Carlinville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$136,941	\$128,669

The Manor at Salem Woods
2020

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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