

		FOR BHF USE			

LL2

Supportive Living Facility

**2008
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2008)**

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 Name: The Manor at Salem Woods

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:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Deborah J Edwards Telephone Number: (618) 233-1001
Email Address: dedwards@ceccpas.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 2/8/08 to 12/31/08 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) <u>J Michael Greer</u>	
	(Title) <u>Partner</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>Deborah J Edwards</u> <u>CPA</u>	
	(Firm Name & Address) <u>Creason-Edwards & Cimarolli, PC</u> <u>4000 N Belt West, Belleville, IL 62226</u>	
	(Telephone) <u>(618) 233-1001</u> Fax # <u>(618) 233-6009</u>	

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

Report Period Beginning:

2/8/08

Ending:

12/31/08

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		52,653	65,554	118,207	(3,486)	114,721	1
2	Housekeeping, Laundry and Maintenance		4,767	21,300	26,067		26,067	2
3	Heat and Other Utilities			38,515	38,515	(1,655)	36,860	3
4	Other (specify):							4
5	TOTAL General Services		57,420	125,368	182,788	(5,141)	177,647	5
	B. Health Care and Programs							
6	Health Care/ Personal Care		2,849	138,836	141,685		141,685	6
7	Activities and Social Services		3,846	23,043	26,889		26,889	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		6,695	161,879	168,574		168,574	9
	C. General Administration							
10	Administrative and Clerical		6,189	104,995	111,184		111,184	10
11	Marketing Materials, Promotions and Advertising		2,200	53,985	56,185		56,185	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			20,800	20,800		20,800	13
14	Other (specify):							14
15	TOTAL General Administration		8,389	179,780	188,169		188,169	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		72,504	467,027	539,531	(5,141)	534,390	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			206,179	206,179	11,691	217,870	17
18	Interest			111,064	111,064		111,064	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,154	6,154		6,154	21
22	Other (specify):							22
23	TOTAL Ownership			323,397	323,397	11,691	335,088	23
24	GRAND TOTAL (Sum of lines 16 and 23)		72,504	790,424	862,928	6,550	869,478	24

Facility Name: The Manor at Salem Woods

Report Period Beginning 2/8/08

Ending:

12/31/08

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

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

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).

Facility Name: The Manor at Salem Woods

Report Period Beginning:

2/8/08

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VIII. OWNERSHIP COSTS

A. Purchase price of land 75,840 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	\$ 140,113	28	\$ 140,113	\$	\$ 140,113	1
2	10		2008	2008	687,500	21,875	28	21,875		21,875	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	\$ 161,988		\$ 161,988	\$	\$ 161,988	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	\$ 288,852	\$ 41,265	\$ 52,956	11,691	5	\$ 52,956	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 288,852	\$ 41,265	\$ 52,956	11,691		\$ 52,956	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: 2/8/08

Ending: 12/31/08

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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 \$ 6,154

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		
		Related**				Amount of Note						
	Name of Lender	YES	NO	Purpose of Loan	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense		
	A. Directly Facility Related											
	Long-Term											
1	Marion Co Sav Bank		X	Mortgage	5/18/07	\$ 1,950,000	\$ 1,920,539	5/18/28	7.6700	\$ 91,390	1	
2	IL Hsg Develop Auth		X	Mortgage	5/18/07	1,000,000	1,000,000	8/1/28	1.0000	4,818	2	
3	Marion Co Sav Bank		X	Mortgage	8/15/08	734,000	731,894	9/1/28		14,855	3	
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related						\$ 3,684,000	\$ 3,652,433			\$ 111,063	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)						\$ 3,684,000	\$ 3,652,433			\$ 111,063	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: 2/8/08

Ending:

12/31/08

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

	1	2	
	Operating	After	
		Consolidation*	
A. Current Assets			
1	Cash on Hand and in Banks	\$ 484,420	1
2	Cash-Patient Deposits		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	108,124	3
4	Supply Inventory (priced at)		4
5	Short-Term Investments		5
6	Prepaid Insurance		6
7	Other Prepaid Expenses	1,603	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)	\$ 647,226	10
B. Long-Term Assets			
11	Long-Term Notes Receivable		11
12	Long-Term Investments		12
13	Land	75,840	13
14	Buildings, at Historical Cost	4,890,898	14
15	Leasehold Improvements, at Historical Cost		15
16	Equipment, at Historical Cost	288,852	16
17	Accumulated Depreciation (book methods)	(203,253)	17
18	Deferred Charges		18
19	Organization & Pre-Operating Costs	64,355	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,926)	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)	\$ 5,113,766	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,760,992	25

	1	2	
	Operating	After	
		Consolidation*	
C. Current Liabilities			
26	Accounts Payable	\$ 31,765	26
27	Officer's Accounts Payable		27
28	Accounts Payable-Patient Deposits		28
29	Short-Term Notes Payable		29
30	Accrued Salaries Payable		30
31	Accrued Taxes Payable		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	52,973	35
36	Accrued Developers Fees	424,271	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 509,009	37
D. Long-Term Liabilities			
38	Long-Term Notes Payable		38
39	Mortgage Payable	3,652,433	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)	\$ 3,652,433	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,161,442	45
46	TOTAL EQUITY	\$ 1,599,550	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,760,992	47

*(See instructions.)

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

	1	Amount	
Revenue			
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 512,846	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 512,846	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	3,486	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 3,486	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	4,052	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,052	14
D. Other Revenue (specify):			
15	Grant Revenue	120,000	15
16	Other Income	500	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 120,500	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 640,884	18

	2	Amount	
Expenses			
A. Operating Expenses			
19	General Services	182,788	19
20	Health Care/ Personal Care	168,574	20
21	General Administration	188,169	21
B. Capital Expense			
22	Ownership	323,397	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)	\$ 862,928	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (222,044)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (222,044)	31

VII: RELATED ORGANIZATIONS

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

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Management Services	\$ 30,027	\$ 30,253
	JMG II, LLC	Staffing Services	\$ 284,263	\$ 260,795

The Manor at Salem Woods
2008

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(3,486.00)	Non-allowable meals not directly related to SLF resident care.
3	(1,655.00)	Non-allowable Cable TV expense.
17	11,691.00	Depreciation adjustment.