

		FOR BHF USE			

LL2

Supportive Living Facility

**2009
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2009)**

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 Road Salem 62881
 Number City Zip Code

County: Marion County

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

Federal Employer ID Number: 20-3291200

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: Deboarh 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 01/01/09 to 12/31/09 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: 01/01/09 Ending: 12/31/09

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 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	4,306	1,881		6,187	5
6	Double Unit	2,453	3,771		6,224	6
7	Other					7
8	TOTALS	6,759	5,652		12,411	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 68.01%

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

273 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: 2009 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.

Facility Name: The Manor at Salem Woods

Report Period Beginning:

01/01/09

Ending:

12/31/09

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		89,944	92,537	182,481	(4,809)	177,672	1
2	Housekeeping, Laundry and Maintenance		8,524	44,752	53,276		53,276	2
3	Heat and Other Utilities			51,590	51,590	(2,316)	49,274	3
4	Other (specify):			1,860	1,860		1,860	4
5	TOTAL General Services		98,468	190,739	289,207	(7,125)	282,082	5
B. Health Care and Programs								
6	Health Care/ Personal Care		3,374	179,361	182,735		182,735	6
7	Activities and Social Services		4,160	25,249	29,409		29,409	7
8	Other (specify):							8
9	TOTAL Health Care and Programs		7,534	204,610	212,144		212,144	9
C. General Administration								
10	Administrative and Clerical		4,943	135,263	140,206		140,206	10
11	Marketing Materials, Promotions and Advertising		3,006	5,576	8,582		8,582	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			24,558	24,558		24,558	13
14	Other (specify):							14
15	TOTAL General Administration		7,949	165,397	173,346		173,346	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)		113,951	560,746	674,697	(7,125)	667,572	16
Capital Expenses								
D. Ownership								
17	Depreciation			252,134	252,134	(16,390)	235,744	17
18	Interest			222,689	222,689		222,689	18
19	Real Estate Taxes			47,501	47,501		47,501	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			7,145	7,145		7,145	21
22	Other (specify):							22
23	TOTAL Ownership			529,469	529,469	(16,390)	513,079	23
24	GRAND TOTAL (Sum of lines 16 and 23)		113,951	1,090,215	1,204,166	(23,515)	1,180,651	24

Facility Name: The Manor at Salem Woods

Report Period Beginning: 01/01/09 Ending: 12/31/09

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:

01/01/09

Ending:

12/31/09

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	\$	\$ 292,964	1
2	10		2008	2008	687,500	25,000	28	25,000		46,875	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	\$	\$ 339,839	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	\$ 293,750	\$ 70,851	\$ 57,882	(12,969)	5	\$ 112,116	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 293,750	\$ 70,851	\$ 57,882	(12,969)		\$ 112,116	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: 01/01/09

Ending: 12/31/09

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 \$ 7,145

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	\$ 1,899,125	5/18/28	7.6700	\$ 158,797
2	IL Hsg Develop Auth		X	Mortgage	5/18/07	1,000,000	974,299	8/1/28	1.0000	9,743
3	Marion Co Sav Bank		X	Mortgage	8/15/08	734,000	712,260	9/1/28	6.8750	54,149
	Working Capital									
4					/ /			/ /		4
5					/ /			/ /		5
6					/ /			/ /		6
7	TOTAL Facility Related					\$ 3,684,000	\$ 3,585,684			\$ 222,689
	B. Non-Facility Related									
8					/ /			/ /		8
9					/ /			/ /		9
10	TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 3,585,684			\$ 222,689

* 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: 01/01/09

Ending:

12/31/09

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 495,563	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	161,529		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)	\$ 710,171	\$	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	293,750		16
17	Accumulated Depreciation (book methods)	(451,955)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(6,359)		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)	\$ 4,866,956	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,577,127	\$	25

*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 36,763	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	40,379		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	63,819		35
36	Accrued Developers Fees	424,271		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 565,232	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,564,255		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)	\$ 3,564,255	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,129,487	\$	45
46	TOTAL EQUITY	\$ 1,447,640	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,577,127	\$	47

Facility Name: The Manor at Salem Woods

Report Period Beginning: 01/01/09

Ending:

12/31/09

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	\$ 1,038,045	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,038,045	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	4,809	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,809	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	6,365	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,365	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,316	15
16	Other Income	724	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 3,040	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,052,259	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	289,207	19
20	Health Care/ Personal Care	212,144	20
21	General Administration	173,346	21
	B. Capital Expense		
22	Ownership	529,469	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)	\$ 1,204,166	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (151,907)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (151,907)	31

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <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	\$ 45,944	\$ 51,196
	JMG II, LLC	Staffing Services	\$ 377,089	\$ 358,675

The Manor at Salem Woods
2009

Page 3, Schedule IV - Other General Services

Line	Amount	Description
4	1,860.00	Waste Removal

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(4,809.00)	Non-allowable meals not directly related to SLF resident care.
3	(2,316.00)	Non-allowable Cable TV expense.
17	(12,969.00)	Depreciation adjustment.

**The Manor at Salem Woods
2009**

Page 6, Schedule IX - Item 10

Model	Grand Caravan
Year	2007
Make	Dodge
Rental Expense	\$6,500
Vehicle Use	Resident Transportation