

		FOR BHF USE			

LL2

Supportive Living Facility

**2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2018)**

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.

<p>I. Facility ID Number: 1000092</p> <p>Facility Name: <u>The Manor at Salem Woods</u></p> <hr/> <p>Address: <u>441 S Hotze Road</u> <u>Salem</u> <u>62881</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>Marion</u></p> <p>Telephone Number: (<u>618</u>) <u>548-8910</u> Fax # (<u>618</u>) <u>548-8939</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>02/08/2008</u></p> <p>Type of Ownership:</p> <table border="0" style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact:</p> <p>Name: <u>Deborah J. Edwards</u> Telephone Number: (<u>618</u>) <u>233-1001</u></p> <p>Email Address: _____</p>	<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 _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/18</u> to <u>12/31/18</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>J. Michael Greer</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Partner</u></td> <td></td> </tr> <tr> <td style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) <u>Deborah J. Edwards</u> <u>CPA</u></td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>Creason-Edwards & Cimarolli, PC</u> <u>2810 Frank Scott Pkwy Ste 704, Belleville, IL 62223</u></td> <td></td> </tr> <tr> <td></td> <td>(Telephone) (<u>618</u>) <u>233-1001</u> Fax # (<u>618</u>) <u>233-6009</u></td> <td></td> </tr> </table> <p align="right">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</p>	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>2810 Frank Scott Pkwy Ste 704, Belleville, IL 62223</u>			(Telephone) (<u>618</u>) <u>233-1001</u> Fax # (<u>618</u>) <u>233-6009</u>	
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Facility Name: The Manor at Salem Woods

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	124,207	138,587	1,630	264,424	(4,036)	260,388	1
2	Housekeeping, Laundry and Maintenance	62,199	28,903	15,366	106,468		106,468	2
3	Heat and Other Utilities			72,266	72,266	(1,620)	70,646	3
4	Other (specify):			2,728	2,728		2,728	4
5	TOTAL General Services	186,406	167,490	91,990	445,886	(5,656)	440,230	5
B. Health Care and Programs								
6	Health Care/ Personal Care	339,513	1,291	20,397	361,201		361,201	6
7	Activities and Social Services	27,672	2,818	1,954	32,444	(1,954)	30,490	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	367,185	4,109	22,351	393,645	(1,954)	391,691	9
C. General Administration								
10	Administrative and Clerical	82,759	5,971	147,402	236,132		236,132	10
11	Marketing Materials, Promotions and Advertising		25,604	10,266	35,870		35,870	11
12	Employee Benefits and Payroll Taxes			75,325	75,325		75,325	12
13	Insurance-Property, Liability and Malpractice			22,735	22,735		22,735	13
14	Other (specify):							14
15	TOTAL General Administration	82,759	31,575	255,728	370,062		370,062	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	636,350	203,174	370,069	1,209,593	(7,610)	1,201,983	16
Capital Expenses								
D. Ownership								
17	Depreciation			188,662	188,662	2,423	191,085	17
18	Interest			159,506	159,506		159,506	18
19	Real Estate Taxes			48,881	48,881		48,881	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,949	1,949		1,949	21
22	Other (specify): See Attachment 1			19,030	19,030	(14,774)	4,256	22
23	TOTAL Ownership			418,028	418,028	(12,351)	405,677	23
24	GRAND TOTAL (Sum of lines 16 and 23)	636,350	203,174	788,097	1,627,621	(19,961)	1,607,660	24

Facility Name: The Manor at Salem Woods

Report Period Beginning: 01/01/18 Ending: 12/31/18

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 23.94	1
2	Licensed Practical Nurses	4	18.00	2
3	Certified Nurse Assistants	8	10.90	3
4	Activity Director & Assistants	1	13.20	4
5	Social Service Workers			5
6	Head Cook	1	13.41	6
7	Cook Helpers/Assistants	3	10.67	7
8	Dishwashers	2	9.70	8
9	Maintenance Workers	1	11.46	9
10	Housekeepers	1	9.19	10
11	Laundry	1	10.61	11
12	Managers	1	25.48	12
13	Other Administrative			13
14	Clerical	1	14.61	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	25	\$	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	City
Clinton Manor Nursing Home	New Baden
The Manor at Mason Woods	Pinckneyville
The Manor at Craig Farms	Chester
Jerseyville Estates	Jerseyville

OTHER RELATED BUSINESS ENTITIES

Name	City	Type of Business
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).

Facility Name: The Manor at Salem Woods

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	\$	\$ 1,668,622	1
2	10		2008	2008	687,500	25,000	28	25,000		271,875	2
3											3
4											4
5											5
Improvement Type											
6	Alarm Control			2013	1,217	44	28	44		258	6
7	Gazebo			2017	26,497	964	28	964		1,606	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)				\$ 4,918,612	\$ 178,859		\$ 178,859	\$	\$ 1,942,361	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	\$ 4,500	\$ 6,923	2,423	5	\$ 320,977	18	
19	Vehicles	26,514	5,303	5,303		5	17,234	19	
20	TOTAL (lines 18 and 19)		\$ 355,367	\$ 9,803	\$ 12,226		2,423	\$ 338,211	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: 01/01/18

Ending: 12/31/18

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management Services, Inc. (Vehicle)

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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		A. Directly Facility Related										
		Long-Term										
1		Marion Co Saving Bank		X	Mortgage	5/17/07	\$ 1,950,000	\$ 1,631,933	5/18/28	7.6700	\$ 126,807	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	456,065	9/1/28	6.7850	22,699	3
		Working Capital										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		TOTAL Facility Related					\$ 3,684,000	\$ 3,087,998			\$ 159,506	7
		B. Non-Facility Related										
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 3,684,000	\$ 3,087,998			\$ 159,506	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: 01/01/18

Ending:

12/31/18

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,142,552	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	155,736		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,887		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	26,000		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,342,175	\$	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	4,918,610		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	355,366		16
17	Accumulated Depreciation (book methods)	(2,283,585)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(37,252)		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)	\$ 3,093,761	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,435,936	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 20,495	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	54,974		30
31	Accrued Taxes Payable	56,698		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	83,323		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 216,323	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,087,998		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)	\$ 3,087,998	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,304,321	\$	45
46	TOTAL EQUITY	\$ 1,131,615	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,435,936	\$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods

Report Period Beginning: 01/01/18

Ending:

12/31/18

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	\$ 1,627,547	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,627,547	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	4,036	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,036	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	9,161	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9,161	14
D. Other Revenue (specify):			
15	Cable TV Income	1,620	15
16	Sundry Income	2,545	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,165	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,644,909	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	445,886	19
20	Health Care/ Personal Care	393,645	20
21	General Administration	370,062	21
B. Capital Expense			
22	Ownership	418,028	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)	\$ 1,627,621	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 17,288	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 17,288	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 865,174	32
33	Private Pay - Net Inpatient Revenue	762,373	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,627,547	37

**The Manor at Salem Woods
2018**

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

Line	Amount	Description
	11,801.00	Bad Debt
	823.00	Penalties
	2,458.00	Loan Cost Amortization
	973.00	Tax Credit Amortization
	<u>2,973.00</u>	Replacement Tax
22	<u>19,028.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	\$ (4,036.00)	Non-allowable meals not directly related to SLF resident care
3	\$ (1,620.00)	Non-allowable Cable TV expense.
7	\$ (1,954.00)	Entertainment
17	\$ 2,423.00	Depreciation S/L adjustment
22	<u>\$(14,774.00)</u>	Bad Debt and Replacement Tax
	<u>\$(19,961.00)</u>	Total

The Manor at Salem Woods, L.P.
2018

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	\$106,864	\$109,506

**The Manor at Salem Woods
2018**

Page 6, Schedule IX - Item 10

Vehicle 1

Model Grand Caravan
Year 2010
Make Dodge
Vehicle Use Resident Transportation

Vehicle 2

Model Escape
Year 2004
Make Ford
Vehicle Use Resident Transportation

Total Rental Expense No Payments made