	FOR BHF USE	

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2016)

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: 441 S Hotze Road (Number) Salem (City) 62881 (Zip Code)

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	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	Partnership		County
	IRS Exemption Code		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			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 1/1/16 to 12/31/16 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 4000 N Belt West, Belleville, IL 62226
	(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

Facility Name The Manor at Salem Woods Report Period Beginning: 1/1/16 Ending: 12/31/16

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	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	5,682	2,509		8,191	5
6	Double Unit	3,935	4,943		8,878	6
7	Other					7
8	TOTALS	9,617	7,452		17,069	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.53%

D. Indicate the number of paid bed-hold days the SLF had during this year 280 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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

G. List all services provided by your facility for non-residents.
(E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS
ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 2016 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: 1/1/16 Ending: 12/31/16**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	125,709	129,504	2,096	257,310	(3,421)	253,889	1
2	Housekeeping, Laundry and Maintenance	71,750	22,265	35,861	129,875		129,875	2
3	Heat and Other Utilities			65,375	65,375	(1,657)	63,718	3
4	Other (specify):			2,826	2,826		2,826	4
5	**TOTAL General Services**	197,459	151,769	106,158	455,386	(5,078)	450,308	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	266,828	2,915	6,518	276,260		276,260	6
7	Activities and Social Services	29,270	4,636	1,065	34,971	(1,065)	33,906	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	296,098	7,550	7,583	311,231	(1,065)	310,166	9
	C. General Administration							
10	Administrative and Clerical	70,610	5,949	125,762	202,322		202,322	10
11	Marketing Materials, Promotions and Advertising		24,092	7,360	31,452		31,452	11
12	Employee Benefits and Payroll Taxes			73,350	73,350		73,350	12
13	Insurance-Property, Liability and Malpractice			20,278	20,278		20,278	13
14	Other (specify):							14
15	**TOTAL General Administration**	70,610	30,041	226,750	327,402		327,402	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	564,167	189,361	340,491	1,094,019	(6,143)	1,087,876	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			192,072	192,072	(1,532)	190,540	17
18	Interest			166,612	166,612		166,612	18
19	Real Estate Taxes			46,610	46,610		46,610	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,191	3,191		3,191	21
22	Other (specify):			13,569	13,569	(10,137)	3,432	22
23	**TOTAL Ownership**			422,055	422,055	(11,669)	410,386	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	564,167	189,361	762,546	1,516,074	(17,812)	1,498,262	24

Facility Name: The Manor at Salem Woods | Report Period Beginning 1/1/16 | Ending: 12/31/16

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	17.11	2
3	Certified Nurse Assistants	7	9.78	3
4	Activity Director & Assistants	1	13.22	4
5	Social Service Workers			5
6	Head Cook	1	11.89	6
7	Cook Helpers/Assistants	3	9.70	7
8	Dishwashers	2	9.18	8
9	Maintenance Workers	1	10.96	9
10	Housekeepers	2	9.41	10
11	Laundry	1	9.84	11
12	Managers	1	23.05	12
13	Other Administrative			13
14	Clerical	1	11.03	14
15	Marketing			15
16	Other Transport Aide	1	9.94	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 1	City 2
The Prairies	Carbondale
Clinton Manor Nursing Home	New Baden
See attached 2 schedule	

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 [X]
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 [X] 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: 1/1/16 | Ending: 12/31/16

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	$	$ 1,362,920	1
2	10		2008	2008	687,500	25,000	28	25,000		221,875	2
3											3
4											4
5											5
	Improvement Type										
6	Alarm Control			2013	1,217	44	28	44		169	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)				$ 4,892,115	$ 177,895		$ 177,895	$	$ 1,584,964	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	$ 8,874	$ 7,342	(1,532)	5	$ 306,363	18
19	Vehicles	26,514	5,303	5,303		5	6,628	19
20	TOTAL (lines 18 and 19)	$ 355,367	$ 14,177	$ 12,645	(1,532)		$ 312,991	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: 1/1/16 Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management 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 [X] 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 [X] 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 Savings Bank		X	Mortgage	5/17/07	$ 1,950,000	$ 1,708,109	5/18/28	7.6700	$ 132,773	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 Savings Bank		X	Mortgage	8/15/08	734,000	526,427	9/1/28	6.7850	23,839	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 3,684,000	$ 3,234,536			$ 166,612	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 3,684,000	$ 3,234,536			$ 166,612	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: 1/1/16   Ending: 12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.   As of 12/31/16 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 877,188	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	418,335		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,257		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	3,000		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,315,780	$	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	4,892,113		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	355,366		16
17	Accumulated Depreciation (book methods)	(1,904,527)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	63,782		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(30,386)		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)**	$ 3,453,188	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,768,969	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 13,487	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	50,161		30
31	Accrued Taxes Payable	50,275		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	98,317		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 213,073	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,234,536		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)**	$ 3,234,536	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 3,447,609	$	45
46	**TOTAL EQUITY**	$ 1,321,360	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 4,768,969	$	47

*(See instructions.)

Facility Name: The Manor at Salem Woods | Report Period Beginning: 1/1/16 | Ending: 12/31/16

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	$ 1,577,090	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,577,090	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	3,422	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 3,422	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,090	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 1,090	14
	D. Other Revenue (specify):		
15	**Cable TV Income**	1,657	15
16	**Transportation**	1,600	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 3,257	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,584,859	18

	2		
	II. Expenses	**Amount**	
	A. Operating Expenses		
19	General Services	455,386	19
20	Health Care/ Personal Care	311,231	20
21	General Administration	327,402	21
	B. Capital Expense		
22	Ownership	422,055	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)**	$ 1,516,074	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 68,785	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 68,785	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 719,386	32
33	Private Pay - Net Inpatient Revenue	857,704	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 1,577,090	37

The Manor at Salem Woods
2015

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

Line	Amount	Description
	17.00	Penalty
	7,841.00	Bad Debt
	2,459.00	Loan Cost Amortization
	974.00	Tax Credit Amortization
	2,278.00	Replacement Tax
22	13,569.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(3,421.00)	Non-allowable meals not directly related to SLF resident care.
3	(1,657.00)	Non-allowable Cable TV expense.
7	(1,065.00)	Entertainment
17	(1,532.00)	Depreciation S/L adjustment
22	(10,137.00)	Bad Debt, Replacement Tax & Penalty
	(17,812.00)	Total

The Manor at Salem Woods
2016

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	Name 1	City 2		
	Jerseyville Estates	Jerseyville		
	Manor at Craig Farms	Chester		
	Manor at Mason Woods	Pinckneyville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	$ 93,016	$ 102,441

The Manor at Salem Woods
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Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2010
Make	Dodge
Vehicle Use	Resident Transportation

Vehicle2

Model	Escape
Year	2004
Make	Ford
Vehicle Use	Resident Transportation

Total Rental Expense **No Payments made**