

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000035

Facility Name: Manor at Mason Woods

Address: 223 Illinois Street Pinckneyville 62274

County: Perry

Telephone Number: (618) 357-9770 Fax # (618) 357-9774

Federal Employer ID Number:

Date Current Owners were Certified: 05/17/04

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL
☐ Charitable Corp.	☐ Individual	☐ State
☐ Trust	☒ 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 01/01/12 to 12/31/12 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 Greet	
	(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 **Manor at Mason Woods**

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

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	10,980	1		
2	10	Double Unit Apartment	10	3,660	2		
3		Other			3		
4	40	TOTALS	40	14,640	4		

B. Census-For the entire report period.

	1 Type of Unit	2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	5,627	3,014		8,641	5
6	Double Unit	277	3,599		3,876	6
7	Other					7
8	TOTALS	5,904	6,613		12,517	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 85.50%

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

189 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **8 (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

ACCUAL		MODIFIED	
	☒	CASH*	☐
		CASH*	☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 2012 **Fiscal Year:** 2012

* 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.

STATE OF ILLINOIS

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Facility Name: Manor at Mason Woods

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	23,536	90,311	83,863	197,709	(1,079)	196,630	1
2	Housekeeping, Laundry and Maintenance	13,004	16,074	66,913	95,990		95,990	2
3	Heat and Other Utilities			36,275	36,275	(1,423)	34,852	3
4	Other (specify): Waste Removal			3,048	3,048		3,048	4
5	TOTAL General Services	36,540	106,385	190,098	333,023	(2,502)	330,521	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	50,128	1,819	175,206	227,153		227,153	6
7	Activities and Social Services	5,220	3,316	26,240	34,777		34,777	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	55,348	5,136	201,446	261,929		261,929	9
	C. General Administration							
10	Administrative and Clerical	15,184	5,664	142,081	162,930		162,930	10
11	Marketing Materials, Promotions and Advertising		3,078	5,432	8,510		8,510	11
12	Employee Benefits and Payroll Taxes			9,427	9,427		9,427	12
13	Insurance-Property, Liability and Malpractice			17,404	17,404		17,404	13
14	Other (specify):							14
15	TOTAL General Administration	15,184	8,742	174,344	198,270		198,270	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	107,071	120,262	565,889	793,222	(2,502)	790,720	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			91,767	91,767		91,767	17
18	Interest			69,845	69,845		69,845	18
19	Real Estate Taxes			33,512	33,512		33,512	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,628	3,628		3,628	21
22	Other (specify): See Attachment 1			8,071	8,071	(6,838)	1,233	22
23	TOTAL Ownership			206,823	206,823	(6,838)	199,985	23
24	GRAND TOTAL (Sum of lines 16 and 23)	107,071	120,262	772,712	1,000,045	(9,340)	990,705	24

Facility Name: Manor at Mason Woods

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

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	13.69	2
3	Certified Nurse Assistants	6	9.61	3
4	Activity Director & Assistants	1	10.88	4
5	Social Service Workers			5
6	Head Cook	1	11.60	6
7	Cook Helpers/Assistants	3	9.71	7
8	Dishwashers	1	8.92	8
9	Maintenance Workers	1	10.03	9
10	Housekeepers	1	8.66	10
11	Laundry	1	9.19	11
12	Managers	1	21.72	12
13	Other Administrative			13
14	Clerical	1	11.36	14
15	Marketing			15
16	Other	1	8.77	16
17	Total (lines 1 thru 16)	22	\$	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
The Prairie's	Carbondale
Clinton Manor Nursing Home	New Baden
See Attachment 2	

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).

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

VIII. OWNERSHIP COSTS

A. Purchase price of land 28,447 Year land was acquired 2003

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	30		2004	2004	\$ 1,879,570	\$ 68,348	28	\$ 68,348		\$ 586,654	1
2	10		2006	2006	520,000	13,333	28	13,333		92,778	2
3											3
4											4
5											5
	Improvement Type										
6	Door Opener			2004	3,128	114	28	114		919	6
7	Hand Rails			2005	2,382	87	28	87		664	7
8	Automatic Door Opener			2005	3,362	122	28	122		896	8
9	Vinyl Flooring			2008	6,823	1,365	5	1,365		6,368	9
10											10
11											11
12											12
13											13
14											14
15											15
16	Land Improvement - Not Depreciable			2011	7,375						16
17	TOTAL (lines 1 thru 16)				\$ 2,422,640	\$ 83,369		\$ 83,369		\$ 688,279	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	\$ 106,619	\$ 6,811	\$ 6,811			\$ 89,065	18
19	Vehicles	7,941	1,588	1,588			7,411	19
20	TOTAL (lines 18 and 19)	\$ 114,560	\$ 8,399	\$ 8,399			\$ 96,476	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: Manor at Mason Woods

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

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 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
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 \$ 3,628

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	Murphy-Wall State Bank	X		Mortgage	6/30/03	\$ 490,000	\$ 342,371	6/30/23	6.9200	\$ 25,884	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	599,130	1/1/25	1.0000	6,610	2
3	See Attachment 3				/ /	780,000	578,353	/ /		37,350	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 2,020,000	\$ 1,519,854			\$ 69,844	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,020,000	\$ 1,519,854			\$ 69,844	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: **Manor at Mason Woods**Report Period Beginning: **01/01/12**

Ending:

12/31/12**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 508,096	\$	1
2	Cash-Patient Deposits	800		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 9,367)	146,781		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	11,051		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	4,000		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 670,728	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	35,822		13
14	Buildings, at Historical Cost	2,399,570		14
15	Leasehold Improvements, at Historical Cost	15,695		15
16	Equipment, at Historical Cost	114,559		16
17	Accumulated Depreciation (book methods)	(784,756)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(27,025)		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)	\$ 1,834,617	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,505,345	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 12,159	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	61,371		29
30	Accrued Salaries Payable	17,500		30
31	Accrued Taxes Payable	2,588		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	2,038		34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	48,888		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 144,544	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,458,483		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)	\$ 1,458,483	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,603,027	\$	45
46	TOTAL EQUITY	\$ 902,318	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,505,345	\$	47

*(See instructions.)

Facility Name: Manor at Mason Woods

Report Period Beginning: 01/01/12

Ending:

12/31/12

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	\$ 1,089,017	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,089,017	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	464	8
9	Non-Resident Meals	1,079	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,543	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5,632	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 5,632	14
	D. Other Revenue (specify):		
15	Cable TV Income	1,423	15
16	Gain On Sale Of Fixed Asset	4,000	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 5,423	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,101,615	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	333,023	19
20	Health Care/ Personal Care	261,929	20
21	General Administration	198,270	21
	B. Capital Expense		
22	Ownership	204,785	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)	\$ 998,007	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 103,608	29
30	Income Taxes	\$ 2,038	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 101,570	31

**The Manor at Mason Woods
2012**

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

Line	Amount	Description
	504.00	Loan Cost Amortization
	729.00	Tax Credit Amortization
	4,800.00	Bad Debt Expense
	2,038.00	Replacement Tax
22	<u>8,071.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(1,079.00)	Non-allowable meals not directly related to SLF resident care.
3	(1,423.00)	Non-allowable Cable TV expense.
		Bad Debt Expense (4,800)
22	<u>(6,838.00)</u>	Replacement Tax (2,038)
	(9,340.00)	

VII: RELATED ORGANIZATIONS

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

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 59,748	\$ 61,980
	JMG II, LLC	Staffing Services	\$ 387,648	\$ 385,922

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	Murphy-Wall State Bank	X		Mortgage	4/26/06	150,000	0	4/1/22	7.7500	3,713	1				
2	Murphy-Wall State Bank	X		Mortgage	12/18/09	520,000	472,159	12/18/29	6.2500	30,541	2				
3	PM Properties	X		Mortgage	7/1/12	55,000	53,097	6/30/15	6.0000	1,548					
4	Michael Greer	X		Mortgage	7/1/12	55,000	53,097	6/30/15	6.0000	1,548					
	Page Total					780,000	578,353			37,350	3				

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2011
Make	Dodge
Rental Expense	\$2,100.00
Vehicle Use	Resident Transportation