

		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: 1000035

Facility Name: The Manor at Mason Woods

Address: 223 Illinois Street Pinckneyville 62274

Number City Zip Code

County: Perry

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

Federal Employer ID Number:

Date Current Owners were Certified: 05/17/2004

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☒	Partnership	☐	County
		☐	Corporation	☐	Other
IRS Exemption Code		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/16 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	
Paid Preparer	(Title)	Partner	
	(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	

In the event there are further questions about this report, please contact:

Name: Deborah J Edwards Telephone Number: (618 233-1001

Email Address:

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 Mason Woods**

Report Period Beginning: 01/01/16 **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	10	Double Unit Apartment	10	3,650	2		
3		Other			3		
4	40	TOTALS	40	14,600	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	4,726	3,765		8,491	5
6	Double Unit	746	2,717		3,463	6
7	Other					7
8	TOTALS	5,472	6,482		11,954	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	81.88%
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D. Indicate the number of paid bed-hold days the SLF had during this year

327 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **119 (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: 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.

STATE OF ILLINOIS

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Facility Name: The Manor at Mason Woods

Report Period Beginning:

01/01/16

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 1	Supplies 2	Other 3	Total 4			
	A. General Services					5	6	
1	Dietary and Food Purchase	96,097	89,270	2,130	187,497	(351)	187,146	1
2	Housekeeping, Laundry and Maintenance	54,009	28,225	34,923	117,157		117,157	2
3	Heat and Other Utilities			38,073	38,073	(2,123)	35,950	3
4	Other (specify): Waste removal			2,550	2,550		2,550	4
5	TOTAL General Services	150,106	117,495	77,676	345,277	(2,474)	342,803	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	216,619	7,308	2,273	226,200		226,200	6
7	Activities and Social Services	27,629	8,063	805	36,497	(805)	35,692	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	244,248	15,371	3,078	262,697	(805)	261,892	9
	C. General Administration							
10	Administrative and Clerical	68,434	4,474	95,369	168,277		168,277	10
11	Marketing Materials, Promotions and Advertising		20,599	16,003	36,602		36,602	11
12	Employee Benefits and Payroll Taxes			68,439	68,439		68,439	12
13	Insurance-Property, Liability and Malpractice			16,886	16,886		16,886	13
14	Other (specify):							14
15	TOTAL General Administration	68,434	25,073	196,697	290,204		290,204	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	462,788	157,939	277,451	898,178	(3,279)	894,899	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			107,307	107,307		107,307	17
18	Interest			51,562	51,562		51,562	18
19	Real Estate Taxes			34,193	34,193		34,193	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			3,271	3,271	(2,767)	504	22
23	TOTAL Ownership			196,333	196,333	(2,767)	193,566	23
24	GRAND TOTAL (Sum of lines 16 and 23)	462,788	157,939	473,784	1,094,511	(6,046)	1,088,465	24

Facility Name: The Manor at Mason Woods

Report Period Beginning 01/01/16 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	16.66	2
3	Certified Nurse Assistants	5	10.06	3
4	Activity Director & Assistants	1	13.23	4
5	Social Service Workers			5
6	Head Cook	1	12.10	6
7	Cook Helpers/Assistants	3	9.40	7
8	Dishwashers	1	9.07	8
9	Maintenance Workers	1	10.59	9
10	Housekeepers	1	9.14	10
11	Laundry	1	9.02	11
12	Managers	1	23.05	12
13	Other Administrative			13
14	Clerical	1	11.70	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	20	\$	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 Prairies	Carbondale
Clinton Manor Nursing Home	New Baden
See Attachment 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 ☒

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

Facility Name: The Manor at Mason Woods Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. OWNERSHIP COSTS

A. Purchase price of land 35,822 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	\$	\$ 860,046	1
2	10		2006	2006	520,000	13,333	28	13,333		146,111	2
3											3
4											4
5											5
	Improvement Type										
6	Door Opener		2004		3,128	114	28	114		1,374	6
7	Hank Rails		2005		2,382	87	28	87		1,011	7
8	Automatic Door Opener		2005		3,362	122	28	122		1,385	8
9	Vinyl Flooring		2008		6,823		5			6,823	9
10	Flooring - Dining Room		2013		11,620	2,324	5	2,324		9,296	10
11	Flooring - 400 Wing		2013		6,598	1,320	5	1,320		4,399	11
12	Roof Repair		2014		83,825	3,048	28	3,048		6,858	12
13	Carpet - Hallway		2016		24,126	3,217	5	3,217		3,217	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,541,434	\$ 91,912		\$ 91,912	\$	\$ 1,040,519	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	\$ 171,585	\$ 15,395	\$ 15,395	\$	5	\$ 139,523	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 171,585	\$ 15,395	\$ 15,395	\$		\$ 139,523	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 Mason Woods

Report Period Beginning: 01/01/16

Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management Servies (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 \$ -

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	\$ 237,903	6 /30/23	6.9200	\$ 17,529	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	523,235	1/1 /25	1.0000	5,339	2
3	See Attachment 3 Sch				/ /	630,000	470,263	/ /		28,694	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,870,000	\$ 1,231,401			\$ 51,562	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,870,000	\$ 1,231,401			\$ 51,562	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 Mason Woods

Report Period Beginning: 01/01/16

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	\$ 344,397	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 8,457)	200,149		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,530		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 553,076	\$	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	2,541,433		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	171,585		16
17	Accumulated Depreciation (book methods)	(1,180,042)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(30,013)		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)	\$ 1,619,537	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,172,613	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 7,247	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	65,100		29
30	Accrued Salaries Payable	21,040		30
31	Accrued Taxes Payable	37,847		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	(21,711)		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 109,524	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,231,401		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)	\$ 1,231,401	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,340,925	\$	45
46	TOTAL EQUITY	\$ 831,688	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,172,613	\$	47

*(See instructions.)

Facility Name: The Manor at Mason Woods

Report Period Beginning: 01/01/16

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	\$ 1,127,114	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,127,114	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	351	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 351	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	224	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 224	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,123	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,123	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,129,810	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	345,277	19
20	Health Care/ Personal Care	262,697	20
21	General Administration	290,204	21
	B. Capital Expense		
22	Ownership	196,333	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)	\$ 1,094,511	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 35,299	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 35,299	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 440,881	32
33	Private Pay - Net Inpatient Revenue	686,233	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,127,114	37

**The Manor at Mason Woods
2016**

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

Line	Amount	Description
	108	Penalty
	504.00	Loan Cost Amortization
	2,659.00	Replacement Tax
22	<u>3,271.00</u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(351.00)	Non-allowable meals not directly related to SLF resident care.
3	(2,123.00)	Non-allowable Cable TV expense.
7	(805.00)	Entertainment
22	<u>(2,767.00)</u>	Replacement Tax & Penalties
	(6,046.00)	

**The Manor at Mason Woods
2016**

VII: RELATED ORGANIZATIONS

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

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 73,562	\$ 81,015

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	12/18/09	520,000	391,939	12/18/29	6.2500	24,166	1		
2	PM Properties	X		Mortgage	7/1/12	55,000	39,162	6/30/18	6.0000	2,264	2		
3	Michael Greer	X		Mortgage	7/1/12	55,000	39,162	6/30/18	6.0000	2,264	3		
4	Page Total					630,000	470,263			28,694			

**The Manor at Mason Woods
2016**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2011
Make	Dodge
Vehicle Use	Resident Transportation

Vehicle 2

Model	Vue
Year	2004
Make	Saturn
Vehicle Use	Resident Transportation

Total Rental Expense	No Payments made
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