

		FOR BHF USE			

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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 Pinckeyville 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: 05/17/04

Type of Ownership:

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

IRS Exemption Code

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 01/01/17 to 12/31/17 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 Mason Woods**

Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	5,194	4,276		9,470	5
6	Double Unit	766	2,989		3,755	6
7	Other					7
8	TOTALS	5,960	7,265		13,225	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.58%

90.58%

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

158 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: 2017 **Fiscal Year:** 2017

*** 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,

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:

1/1/2017

Ending:

12/31/2017

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	96,201	94,074		190,275	(167)	190,108	1
2	Housekeeping, Laundry and Maintenance	51,315	16,870	15,462	83,647		83,647	2
3	Heat and Other Utilities			45,900	45,900	(2,319)	43,581	3
4	Other (specify): Waste Removal			2,982	2,982		2,982	4
5	TOTAL General Services	147,516	110,945	64,344	322,805	(2,486)	320,319	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	255,492	3,516	4,283	263,291		263,291	6
7	Activities and Social Services	11,545	9,160	725	21,430	(725)	20,705	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	267,037	12,676	5,008	284,721	(725)	283,996	9
	C. General Administration							
10	Administrative and Clerical	78,947	6,653	114,960	200,560		200,560	10
11	Marketing Materials, Promotions and Advertising		22,958	11,600	34,558		34,558	11
12	Employee Benefits and Payroll Taxes			60,356	60,356		60,356	12
13	Insurance-Property, Liability and Malpractice			19,656	19,656		19,656	13
14	Other (specify):							14
15	TOTAL General Administration	78,947	29,611	206,572	315,130		315,130	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	493,500	153,231	275,925	922,656	(3,211)	919,445	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			106,784	106,784		106,784	17
18	Interest			43,493	43,493		43,493	18
19	Real Estate Taxes			32,057	32,057		32,057	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			58	58		58	21
22	Other (specify):			14,252	14,252	(13,748)	504	22
23	TOTAL Ownership			196,645	196,645	(13,748)	182,897	23
24	GRAND TOTAL (Sum of lines 16 and 23)	493,500	153,231	472,569	1,119,300	(16,959)	1,102,341	24

Facility Name: The Manor at Mason Woods

Report Period Beginning 1/1/2017 Ending: 12/31/2017

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	18.17	2
3	Certified Nurse Assistants	7	10.21	3
4	Activity Director & Assistants	1	12.25	4
5	Social Service Workers			5
6	Head Cook	1	12.28	6
7	Cook Helpers/Assistants	2	10.34	7
8	Dishwashers	1	9.06	8
9	Maintenance Workers	1	10.49	9
10	Housekeepers	1	9.18	10
11	Laundry	1	9.23	11
12	Managers	1	24.27	12
13	Other Administrative			13
14	Clerical	1	13.28	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	21	\$	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:

1/1/2017

Ending:

12/31/2017

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	\$	\$ 928,394	1
2	10		2006	2006	520,000	13,333	28	13,333		159,444	2
3											3
4											4
5											5
	Improvement Type										
6	Door Opener		2004		3,128	114	28	114		1,488	6
7	Hand Rails		2005		2,382	87	28	87		1,098	7
8	Automatic Door Opener		2005		3,362	122	28	122		1,507	8
9	Vinyl Flooring		2008		6,823		5			6,823	9
10	Flooring - Dining Room		2013		11,620	2,324	5	2,324		11,620	10
11	Flooring - 400 Wing		2013		6,598	1,320	5	1,320		5,718	11
12	Roof Repair		2014		83,825	3,048	28	3,048		9,906	12
13	Carpet-Hallway		2016		24,126	4,825	5	4,825		8,042	13
14	Storage Room		2017		6,299	57	28	57		57	14
15	Bathroom remodel		2017		3,260	10	28	10		10	15
16	Landscapping		2017		8,803	342	15	342		342	16
17	TOTAL (lines 1 thru 16)				\$ 2,559,796	\$ 93,930		\$ 93,930	\$	\$ 1,134,449	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	\$ 175,810	\$ 12,874	\$ 12,874	\$	5	\$ 152,396	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 175,810	\$ 12,874	\$ 12,874	\$	\$ 152,396	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: 1/1/2017 Ending: ###

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Greer Management Services (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	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	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	\$ 206,913	6/30/23	6.9200	\$ 15,450	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	503,376	1/1/25	1.0000	5,142	2
3	See Attchment 3 Sch				/ /	630,000	449,674	/ /		22,901	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,870,000	\$ 1,159,963			\$ 43,493	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,870,000	\$ 1,159,963			\$ 43,493	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.

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Facility Name: The Manor at Mason Woods

Report Period Beginning: 1/1/2016

Ending: 12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 490,438	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 8,457)	112,683		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,181		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	9,900		8
9	Other(specify): <u>Shortage due from state</u>	6,904		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 635,106	\$	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	2,559,796		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	175,811		16
17	Accumulated Depreciation (book methods)	(1,286,825)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(30,517)		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)	\$ 1,534,839	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,169,945	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,400	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	23,170		30
31	Accrued Taxes Payable	36,902		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	71,494		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 136,966	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,159,963		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)	\$ 1,159,963	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,296,929	\$	45
46	TOTAL EQUITY	\$ 873,017	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,169,945	\$	47

*(See instructions.)

Facility Name: The Manor at Mason Woods

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

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	\$ 1,244,320	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,244,320	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	167	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 167	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	238	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 238	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,319	15
16	Sundry Income	233	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,552	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,247,277	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	322,805	19
20	Health Care/ Personal Care	284,721	20
21	General Administration	315,130	21
	B. Capital Expense		
22	Ownership	196,645	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)	\$ 1,119,301	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 127,976	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 127,976	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 471,618	32
33	Private Pay - Net Inpatient Revenue	772,702	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,244,320	37

**The Manor at Mason Woods
2017**

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

Line	Amount	Description
	504.00	Loan Costs Amortization
	11,542.00	Bad Debt
	<u>2,206.00</u>	Replacement Tax
22	14,252.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(167.00)	Non-allowable meals not directly related to SLF resident care.
3	(2,319.00)	Non-allowable Cable TV expense.
7	(725.00)	Entertainment
22	<u>(13,748.00)</u>	Bad Debt & Replacement Tax
	(16,959.00)	

**The Manor at Mason Woods
2017**

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	\$ 92,360	\$ 83,344

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	371,350	12/18/29	6.2500	22,901	1		
2	PM Properties	X		Mortgage	7/1/12	55,000	39,162	6/30/18	6.0000	0	2		
3	Michael Greer	X		Mortgage	7/1/12	55,000	39,162	6/30/18	6.0000	0	3		
4	Page Total					630,000	449,674			22,901			

**The Manor at Mason Woods
2017**

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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