

		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.

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

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☒ PROPRIETARY

☐ Individual

☒ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☐ Limited Liability Co.

☐ Trust

☐ Other

☐ GOVERNMENTAL

☐ State

☐ County

☐ 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 01/01/18 to 12/31/18 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 2810 Frank Scott Pkwy Ste 704, Belleville, IL 62223

(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

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

Date of change in certified units

/ /

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 principal? _____
If no, explain.

187 Also, indicate the number of unpaid bed-hold days the SLF
156 had during this year. **(Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Page 3

Facility Name: The Manor at Mason 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	97,207	98,285	1,863	197,355	(4,670)	192,685	1
2	Housekeeping, Laundry and Maintenance	54,553	28,771	6,827	90,151		90,151	2
3	Heat and Other Utilities			45,820	45,820	(2,400)	43,420	3
4	Other (specify):			2,834	2,834		2,834	4
5	TOTAL General Services	151,760	127,056	57,344	336,160	(7,070)	329,090	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	252,289	3,565	7,756	263,610		263,610	6
7	Activities and Social Services	22,265	10,023	965	33,253	(965)	32,288	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	274,554	13,588	8,721	296,863	(965)	295,898	9
	C. General Administration							
10	Administrative and Clerical	83,581	7,483	111,673	202,737		202,737	10
11	Marketing Materials, Promotions and Advertising		20,992	13,694	34,686		34,686	11
12	Employee Benefits and Payroll Taxes			58,082	58,082		58,082	12
13	Insurance-Property, Liability and Malpractice			18,603	18,603		18,603	13
14	Other (specify):							14
15	TOTAL General Administration	83,581	28,475	202,052	314,108		314,108	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	509,895	169,119	268,117	947,131	(8,035)	939,096	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			102,304	102,304		102,304	17
18	Interest			40,105	40,105		40,105	18
19	Real Estate Taxes			32,071	32,071		32,071	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment 1			2,749	2,749	(2,245)	504	22
23	TOTAL Ownership			177,229	177,229	(2,245)	174,984	23
24	GRAND TOTAL (Sum of lines 16 and 23)	509,895	169,119	445,346	1,124,360	(10,280)	1,114,080	24

Facility Name: The Manor at Mason 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	\$ 25.00	1
2	Licensed Practical Nurses	3	18.12	2
3	Certified Nurse Assistants	6	10.67	3
4	Activity Director & Assistants	1	12.80	4
5	Social Service Workers			5
6	Head Cook	1	12.41	6
7	Cook Helpers/Assistants	2	10.61	7
8	Dishwashers	1	9.36	8
9	Maintenance Workers	1	10.66	9
10	Housekeepers	1	9.28	10
11	Laundry	1	9.40	11
12	Managers	1	24.36	12
13	Other Administrative			13
14	Clerical	1	14.05	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
Clinton Manor Nursing Home	New Baden
The Manor at Craig Farms	Chester
The Manor at Salem Woods	Salem
Jerseyville Estates	Jerseyville

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? \$

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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Greer Management Services	Carlyle	Management Co

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	\$	\$ 996,742	1
2	10		2006	2006	520,000	13,333	28	13,333	(0)	172,777	2
3											3
4											4
5											5
	Improvement Type										
6	Door Opener		2004		3,128	114	28	114	0	1,601	6
7	Hand Rails		2005		2,382	87	28	87		1,185	7
8	Automatic Door Opener		2005		3,362	122	28	122		1,630	8
9	Vinyl Flooring		2008		6,823		5			6,823	9
10	Flooring - Dining Room		2013		11,620		5			11,620	10
11	Flooring - 400 Wing		2013		6,598	880	5	880	0	6,598	11
12	Roof Repair		2014		83,825	3,048	28	3,048		12,955	12
13	Carpet-Hallway		2016		24,126	4,825	5	4,825		12,867	13
14	Storage Room		2017		6,299	229	28	229	(0)	286	14
15	Bathroom remodel		2017		3,260	119	28	119		129	15
16	Landscapping		2017		8,803	587	15	587		929	16
17	TOTAL (lines 1 thru 16)				\$ 2,559,795	\$ 91,692		\$ 91,692	\$ 0	\$ 1,226,142	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	\$ 175,811	\$ 10,612	\$ 10,612	\$	5	\$ 163,008	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 175,811	\$ 10,612	\$ 10,612	\$	\$ 163,008	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: 01/01/18 Ending: 12/31/18

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	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	\$ 173,677	6/30/23	6.9200	\$ 13,396	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	483,318	1/1/25	1.0000	4,942	2
3	See Attachment 3 Sch				/ /	630,000	427,950	/ /		21,767	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,870,000	\$ 1,084,945			\$ 40,105	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,870,000	\$ 1,084,945			\$ 40,105	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: 01/01/18

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	\$ 531,181	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	122,698		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,214		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	11,182		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 679,275	\$	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	2,559,795		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	175,811		16
17	Accumulated Depreciation (book methods)	(1,389,150)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(31,021)		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)	\$ 1,432,009	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,111,284	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,316	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	25,956		30
31	Accrued Taxes Payable	32,590		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	44,736		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 109,343	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,084,945		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)	\$ 1,084,945	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,194,288	\$	45
46	TOTAL EQUITY	\$ 916,996	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,111,284	\$	47

*(See instructions.)

Facility Name: The Manor at Mason 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	\$ 1,264,317	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,264,317	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	4,670	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,670	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,049	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,049	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,400	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,400	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,273,436	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	336,160	19
20	Health Care/ Personal Care	296,863	20
21	General Administration	314,108	21
	B. Capital Expense		
22	Ownership	177,229	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)	\$ 1,124,360	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 149,076	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 149,076	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 427,841	32
33	Private Pay - Net Inpatient Revenue	836,476	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,264,317	37

**The Manor at Mason Woods
2018**

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

Line	Amount	Description
	504.00	Loan Costs Amortization
	-	Bad Debt
	<u>2,245.00</u>	Replacement Tax
22	2,749.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(4,670.00)	Non-allowable meals not directly related to SLF resident care.
3	(2,400.00)	Non-allowable Cable TV expense.
7	(965.00)	Entertainment
22	<u>(2,245.00)</u>	Bad Debt & Replacement Tax
	(10,280.00)	

**The Manor at Mason Woods
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	\$ 84,279	\$ 86,363

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	349,626	12/18/29	6.2500	21,767	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	427,950			21,767			

**The Manor at Mason Woods
2018**

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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