

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 5/17/04

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		

Replacement Tax

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/19 to 12/31/19 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 2810 Frank Scott Pkwy Ste 704, Belleville, IL 62223	
	(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

STATE OF ILLINOIS

Facility Name: The Manor at Mason Woods

Report Period Beginning:

01/01/19

Ending:

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12/31/19

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	95,709	99,352	1,929	196,990	(3,116)	193,874	1
2	Housekeeping, Laundry and Maintenance	58,717	27,490	19,436	105,643		105,643	2
3	Heat and Other Utilities			48,657	48,657	(2,140)	46,517	3
4	Other (specify):			3,522	3,522		3,522	4
5	TOTAL General Services	154,426	126,842	73,544	354,812	(5,256)	349,556	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	230,913	2,991	6,521	240,425		240,425	6
7	Activities and Social Services	27,976	7,060	921	35,957	(921)	35,036	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	258,889	10,051	7,442	276,382	(921)	275,461	9
	C. General Administration							
10	Administrative and Clerical	81,370	5,526	131,331	218,227		218,227	10
11	Marketing Materials, Promotions and Advertising		30,598	13,237	43,835		43,835	11
12	Employee Benefits and Payroll Taxes			58,617	58,617		58,617	12
13	Insurance-Property, Liability and Malpractice			17,966	17,966		17,966	13
14	Other (specify):							14
15	TOTAL General Administration	81,370	36,124	221,151	338,645		338,645	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	494,685	173,017	302,137	969,839	(6,177)	963,662	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			104,644	104,644		104,644	17
18	Interest			35,837	35,837		35,837	18
19	Real Estate Taxes			40,522	40,522		40,522	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment 1			1,811	1,811	(1,307)	504	22
23	TOTAL Ownership			182,814	182,814	(1,307)	181,507	23
24	GRAND TOTAL (Sum of lines 16 and 23)	494,685	173,017	484,951	1,152,653	(7,484)	1,145,169	24

Facility Name: The Manor at Mason Woods

Report Period Beginning 01/01/19 Ending: 12/31/19

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	2	18.30	2
3	Certified Nurse Assistants	6	10.81	3
4	Activity Director & Assistants	1	12.89	4
5	Social Service Workers			5
6	Head Cook	1	12.55	6
7	Cook Helpers/Assistants	2	10.13	7
8	Dishwashers	1	9.28	8
9	Maintenance Workers	1	11.26	9
10	Housekeepers	1	9.54	10
11	Laundry	1	9.56	11
12	Managers	1	24.34	12
13	Other Administrative			13
14	Clerical	1	14.11	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	19	\$	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
Manor at Craig Farms	Chester
Manor at Salem Woods	Salem
Jerseyville Estates	Jerseyville

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

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	\$	\$ 1,065,090	1
2	10		2006	2006	520,000	13,333	28	13,333		186,111	2
3											3
4											4
5											5
	Improvement Type										
6	Door Opener		2004		3,128	114	28	114		1,716	6
7	Hand Rails		2005		2,382	87	28	87		1,270	7
8	Automatic Door Opener		2005		3,362	122	28	122		1,752	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		5			6,598	11
12	Roof Repair		2014		83,825	3,048	28	3,048		16,003	12
13	Carpet-Hallway		2016		24,126	4,825	5	4,825		17,692	13
14	Landscapping		2017		8,803	587	15	587		1,516	14
15	Storage Room		2017		6,299	229	28	229		515	15
16	See Attachment 5 Schedule				31,092	1,804		1,804		1,933	16
17	TOTAL (lines 1 thru 16)				\$ 2,587,628	\$ 92,497		\$ 92,497	\$	\$ 1,318,639	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	\$ 197,139	\$ 12,147	\$ 12,147	\$	5	\$ 175,155	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 197,139	\$ 12,147	\$ 12,147	\$		\$ 175,155	20

D. Depreciable Non-Care Assets Included in General Ledger.

	Replacement Tax 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: 01/01/19 Ending: 12/31/19

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding 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	\$ 138,138	6/30/23		\$ 10,900	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	463,059	1/1/25		4,741	2
3	See Attachment 3 Sch				/ /	630,000	404,772	/ /		20,196	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,870,000	\$ 1,005,969			\$ 35,837	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,870,000	\$ 1,005,969			\$ 35,837	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: 01/01/19

Ending:

12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 518,868	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	129,767		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,467		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	30,918		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 695,020	\$	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	2,587,627		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	197,140		16
17	Accumulated Depreciation (book methods)	(1,493,795)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(31,526)		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)	\$ 1,376,020	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,071,040	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,468	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	24,261		30
31	Accrued Taxes Payable	38,511		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	89,448		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 158,688	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,005,969		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)	\$ 1,005,969	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,164,657	\$	45
46	TOTAL EQUITY	\$ 906,383	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,071,040	\$	47

*(See instructions.)

Facility Name: The Manor at Mason Woods

Report Period Beginning: 01/01/19

Ending:

12/31/19

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	\$ 1,250,888	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,250,888	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	3,116	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 3,116	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	366	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 366	14
	D. Other Revenue (specify):		
15	Cable TV Income	2,140	15
16	Other Income	3,567	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 5,707	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,260,077	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	354,812	19
20	Health Care/ Personal Care	276,382	20
21	General Administration	338,645	21
	B. Capital Expense		
22	Ownership	182,814	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)	\$ 1,152,653	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 107,424	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 107,424	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 437,982	32
33	Private Pay - Net Inpatient Revenue	812,906	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,250,888	37

**The Manor at Mason Woods
2019**

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

Line	Amount	Description
	504.00	Loan Costs Amortization
	-	Bad Debt
	<u>1,307.00</u>	Replacement Tax
22	1,811.00	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(3,116.00)	Non-allowable meals not directly related to SLF resident care.
3	(2,140.00)	Non-allowable Cable TV expense.
7	(921.00)	Entertainment
22	<u>(1,307.00)</u>	Bad Debt & Replacement Tax
	(7,484.00)	

**The Manor at Mason Woods
2019**

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	\$ 96,332	\$ 89,584

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	326,448	12/18/29	6.2500	20,196	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	404,772			20,196			

**The Manor at Mason Woods
2019**

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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B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

*Total units on this schedule must agree with page 2.

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Units*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								\$	0	\$	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Bathroom Remodel		2017		3,260	119	28	119	0	247	6
7	Kitchen Flooring		2019		5,432	815	5	815	0	815	7
8	Paving		2019		22,400	871	15	871	0	871	8
9									0		9
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17	TOTAL (lines 1 thru 16)				\$ 31,092	\$ 1,805		\$ 1,805	\$ 0	\$ 1,933	17

C. Equipment Depreciation -- Including Transportation.

	Type	1	2	3	4	5	6	
		Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Life in Years	Accumulated Depreciation	
18			\$	\$	\$	5	\$	18
19								19
20	TOTAL (lines 18 and 19)		\$ 0	\$ 0	\$ 0	-	\$	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1	2	3	4	
	Description and Year Acquired	Cost	Current Book Depreciation	Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)		\$	\$	24