

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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 StreetPinckneyville62274

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

X PROPRIETARY

Individual

X 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 01/01/21 to 12/31/21 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)

(Type or Print Name) J. Michael Greer

(Title) Partner

Paid Preparer

(Signed)

(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

HFS 3745C (N-4-05)

IL478-2471

Report Period Beginning: 01/01/21 Ending: 12/31/21

A. Certified units; enter number of units and unit days

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

(E.g., day care, "meals on wheels", outpatient therapy)

MODIFIED

Tax Year: 2021 **Fiscal Year:** 2021

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? YES If yes, did the facility make all of the

If no, explain.

required payments of interest and principal?

If no, explain.

make all of the required payments of interest and principal?

If no, explain.

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

266 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **1 (Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Facility Name: Manor at Mason Woods

Report Period Beginning:

01/01/21

Ending:

Page 3

12/31/21

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	130,737	107,872	1,895	240,504	(2,427)	238,077	1
2	Housekeeping, Laundry and Maintenance	71,811	35,590	12,757	120,158		120,158	2
3	Heat and Other Utilities			65,224	65,224	(4,299)	60,925	3
4	Other (specify): Waste Removal			3,394	3,394		3,394	4
5	TOTAL General Services	202,548	143,462	83,270	429,280	(6,726)	422,554	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	291,718	1,141	8,868	301,727		301,727	6
7	Activities and Social Services	28,507	7,173		35,680		35,680	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	320,225	8,314	8,868	337,407		337,407	9
	C. General Administration							
10	Administrative and Clerical	106,841	4,838	139,637	251,316		251,316	10
11	Marketing Materials, Promotions and Advertising		26,445	15,756	42,201		42,201	11
12	Employee Benefits and Payroll Taxes			70,066	70,066		70,066	12
13	Insurance-Property, Liability and Malpractice			26,270	26,270		26,270	13
14	Other (specify):							14
15	TOTAL General Administration	106,841	31,283	251,729	389,853		389,853	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	629,614	183,059	343,867	1,156,540	(6,726)	1,149,814	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			95,743	95,743		95,743	17
18	Interest			23,741	23,741		23,741	18
19	Real Estate Taxes			35,729	35,729		35,729	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment 1			3,874	3,874	(3,370)	504	22
23	TOTAL Ownership			159,087	159,087	(3,370)	155,717	23
24	GRAND TOTAL (Sum of lines 16 and 23)	629,614	183,059	502,954	1,315,627	(10,096)	1,305,531	24

Facility Name: Manor at Mason Woods

Report Period Beginning 01/01/21 Ending: 12/31/21

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	23.98	2
3	Certified Nurse Assistants	7	13.93	3
4	Activity Director & Assistants	1	14.28	4
5	Social Service Workers			5
6	Head Cook	1	15.92	6
7	Cook Helpers/Assistants	2	12.96	7
8	Dishwashers	2	11.80	8
9	Maintenance Workers	1	14.65	9
10	Housekeepers	1	11.73	10
11	Laundry	1	12.16	11
12	Managers	1	28.38	12
13	Other Administrative			13
14	Clerical	1	18.19	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
Clinton Manor Nursing Home	New Baden
Manor at Craig Farms	Chester
Manor at Salem Woods	Salem
See Attachment 2	

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: Manor at Mason Woods

Report Period Beginning:

01/01/21

Ending:

12/31/21

VIII. OWNERSHIP COSTS

A. Purchase price of land 35,822 Year land was acquired 2004 & 2009

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	\$	\$ 1,201,787	1
2	10		2006	2006	520,000	13,333	39	13,333		212,779	2
3			2020	2020	7,341	267	28	267		467	3
4											4
5											5
Improvement Type											
6	Door Opener		2004		3,128	114	28	114		1,943	6
7	Hand Rails		2005		2,382	87	28	87		1,443	7
8	Automatic Door Opener		2005		3,362	122	28	122		1,997	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		6,597		5			6,597	11
12	Roof Repair		2014		83,825	3,048	28	3,048		22,099	12
13	Carpet-Hallway		2016		16,126	1,075	5	1,075		16,126	13
14	Carpet-Hallway		2016		8,000	533	5	533		8,000	14
15	Landscaping		2017		8,803	587	15	587		2,690	15
16	Storage Room		2017		6,299	229	28	229		973	16
17	TOTAL (lines 1 thru 16)				\$ 2,563,876	\$ 87,743		\$ 87,743	\$	\$ 1,495,344	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	\$ 197,140	\$ 5,301	\$ 5,301	\$	5	\$ 187,122	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 5,301	\$ 5,301	\$		\$ 187,122	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

XI. OWNERSHIP COSTS (continued)
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 2,563,876	\$ 87,743		\$ 87,743	\$	\$ 1,495,344	1
2	Bathroom Remodeling	2017	3,260	119	27.5	119		484	2
3	Kitchen Flooring	2019	5,432	1,086	5	1,086		2,988	3
4	Paving	2019	22,400	1,494	15	1,494		3,858	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,594,968	\$ 90,442		\$ 90,442	\$	\$ 1,502,674	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Manor at Mason Woods

Report Period Beginning: 01/01/21

Ending: 12/31/21

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 \$

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	\$ 59,402	6/30/23	0.0692	\$ 5,031	1
2	IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	421,928	1/1/25	0.0100	5,040	2
3	See Attachment 3				/ /	630,000	280,304	/ /		13,670	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 1,870,000	\$ 761,634			\$ 23,741	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 1,870,000	\$ 761,634			\$ 23,741	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.

STATE OF ILLINOIS

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Facility Name: Manor at Mason Woods

Report Period Beginning: 01/01/21

Ending:

12/31/21

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 638,321	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 8,457)	99,690		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,850		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	16,244		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 776,105	\$	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	2,594,968		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	197,140		16
17	Accumulated Depreciation (book methods)	(1,689,796)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(32,534)		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)	\$ 1,186,352	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,962,457	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 17,981	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	34,137		30
31	Accrued Taxes Payable	40,414		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	55,189		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 147,721	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	761,634		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)	\$ 761,634	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 909,355	\$	45
46	TOTAL EQUITY	\$ 1,053,102	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,962,457	\$	47

*(See instructions.)

Facility Name: Manor at Mason Woods

Report Period Beginning: 01/01/21

Ending:

12/31/21

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	\$ 1,430,564	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,430,564	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	2,427	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,427	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	387	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 387	14
	D. Other Revenue (specify):		
15	Cable TV Income	1,490	15
16	Other Income: See Attachment 1	123,193	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 124,683	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,558,061	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	429,280	19
20	Health Care/ Personal Care	337,407	20
21	General Administration	389,853	21
	B. Capital Expense		
22	Ownership	159,087	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)	\$ 1,315,627	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 242,434	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 242,434	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 744,371	32
33	Private Pay - Net Inpatient Revenue	686,193	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,430,564	37

**The Manor at Mason Woods
2021**

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

Line	Amount	Description
	504	Loan Costs Amortization
	2,043	Bad Debt
	<u>1,327</u>	Replacement Tax
22	<u><u>3,874</u></u>	

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(2,427)	Non-allowable meals not directly related to SLF resident care.
3	(4,299)	Non-allowable Cable TV expense.
7	-	Entertainment
22	<u>(3,370)</u>	Bad Debt & Replacement Tax
	<u><u>(10,096)</u></u>	

Page 8, Schedule XII, Section I - Other Income

Line	Amount	Description
	10,113	Sundry Income
	9,713	Cares Act Income
	<u>103,367</u>	PPP Loan Forgiveness
16	<u><u>123,193</u></u>	

**The Manor at Mason Woods
2021**

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		
	Cottages at Salem, Inc.	Salem		
	Cottages at Carlinville, Inc.	Carlinville		

C.	Related Organization	Nature of Expenditure	Facility Book Value	Actual Cost
	Greer Management Services, Inc.	Mgmt Srv/Payroll Srv/Vehicle Lse	\$ 116,831	\$ 112,173

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	271,170	8/28/29	0.0475	13,670	1	
2	PM Properties	X		Mortgage	7/1/12	55,000	4,567	6/30/21	0.0600	0	2	
3	Michael Greer	X		Mortgage	7/1/12	55,000	4,567	6/30/21	0.0600	0	3	
4	Page Total					630,000	280,304			13,670		

**The Manor at Mason Woods
2021**

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