

		FOR BHF USE			

LL2

### Supportive Living Facility

**2009**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE & FAMILY SERVICES**  
**COST REPORT FOR**  
**SUPPORTIVE LIVING FACILITIES**  
**(FISCAL YEAR 2009)**

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 Name: The Manor at Mason Woods

Address: 223 Illinois Street Pinckneyville 62274  
 Number City Zip Code

County: Perry County

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

Federal Employer ID Number: 37-1406394

Date Current Owners were Certified: 5/17/04

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> 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 1/1/09 to 12/31/09 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) <u>J Michael Greer</u>	
	(Title) <u>Partner</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>Deborah J Edwards</u> <u>CPA</u>	
	(Firm Name & Address) <u>Creason-Edwards &amp; Cimarolli, PC</u> <u>4000 N Belt West, Belleville, IL 62226</u>	
	(Telephone) <u>( 618 ) 233-1001</u> Fax # <u>( 618 ) 233-6009</u>	

In the event there are further questions about this report, please contact:  
 Name: Deborah J Edwards Telephone Number: ( 618 ) 233-1001  
 Email Address: dedwards@ceccpas.com

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: 1/1/09 Ending: 12/31/09

**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 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	6,144	4,146		10,290	5
6	Double Unit	674	2,918		3,592	6
7	Other					7
8	TOTALS	6,818	7,064		13,882	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 95.08%

**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.            **(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)

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**H. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

**I. Is your fiscal year identical to your tax year?**  YES  NO

Tax Year: 2009 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.

Facility Name: The Manor at Mason Woods

Report Period Beginning:

1/1/09

Ending:

12/31/09

## 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			
<b>A. General Services</b>								
1	Dietary and Food Purchase		86,363	79,778	166,141	(1,472)	164,669	1
2	Housekeeping, Laundry and Maintenance		17,216	87,750	104,966		104,966	2
3	Heat and Other Utilities			48,607	48,607	(1,540)	47,067	3
4	Other (specify):			3,039	3,039		3,039	4
5	<b>TOTAL General Services</b>		103,579	219,174	322,753	(3,012)	319,741	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care		2,262	228,235	230,497		230,497	6
7	Activities and Social Services		2,685	26,181	28,866		28,866	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>		4,947	254,416	259,363		259,363	9
<b>C. General Administration</b>								
10	Administrative and Clerical		7,925	168,776	176,701	(3,122)	173,579	10
11	Marketing Materials, Promotions and Advertising		2,267	4,112	6,379		6,379	11
12	Employee Benefits and Payroll Taxes							12
13	Insurance-Property, Liability and Malpractice			22,204	22,204		22,204	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>		10,192	195,092	205,284	(3,122)	202,162	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>		118,718	668,682	787,400	(6,134)	781,266	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			98,880	98,880		98,880	17
18	Interest			84,672	84,672		84,672	18
19	Real Estate Taxes			35,247	35,247		35,247	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,262	1,262		1,262	21
22	Other (specify): Bad Debt & Replacement Tax			17,052	17,052	(17,052)		22
23	<b>TOTAL Ownership</b>			237,113	237,113	(17,052)	220,061	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>		118,718	905,795	1,024,513	(23,186)	1,001,327	24

Facility Name: The Manor at Mason Woods

Report Period Beginning: 1/1/09 Ending: 12/31/09

**V. STAFFING AND SALARY COSTS (Please report each line separately.)**

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>		\$	<b>17</b>

**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
<b>Total</b>				\$	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

	Amount of Fee	
1	\$	1
2		2
<b>Total</b>		\$ <b>3</b>

**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 Prairie's		Carbondale	
St. Ann's Healthcare		Chester	
Clinton Manor Nursing Home		New Baden	
See Attached Schedule			

**OTHER RELATED BUSINESS ENTITIES**

Name	3	City	4	Type of Business	5
Greer Management Services		Carlyle		Management Co	
JMG, LLC		Carlyle		Staffing Svc.	

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).

Facility Name: The Manor at Mason Woods

Report Period Beginning:

1/1/09

Ending:

12/31/09

VIII. OWNERSHIP COSTS

A. Purchase price of land 27,947 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	\$	\$ 381,610	1
2	10		2006	2006	520,000	13,333	28	13,333		52,778	2
3											3
4											4
5											5
<b>Improvement Type</b>											
6	Door Opener		2004	2004	3,128	114	28	114		578	6
7	Hand Rails		2005	2005	2,382	87	28	87		404	7
8	Automatic Door Opener		2005	2005	3,362	122	28	122		530	8
9	Vinyl Flooring		2008	2008	6,823	1,365	5	1,365		2,274	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,415,265	\$ 83,369		\$ 83,369	\$	\$ 438,174	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	\$ 81,244	\$ 10,616	\$ 10,616	\$		\$ 67,742	18
19	Vehicles	25,727	3,663	3,663			20,433	19
20	TOTAL (lines 18 and 19)		\$ 106,971	\$ 14,279	\$ 14,279	\$	\$ 88,175	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: 1/1/09

Ending: 12/31/09

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: N/A

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	<b>TOTAL</b>				\$			7

8. Is movable equipment rental included in building rental?  
 YES  NO

9. Rental amount for movable equipment \$ 1,262

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	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Purpose of Loan				
							Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1		Murphy-Wall State Bank	X		Mortgage	6/30/03	\$ 490,000	\$ 403,706	6/30/23	6.9200	\$ 27,315	1
2		IL Hsg Development Auth		X	Mortgage	6/30/03	750,000	655,286	1/1/25	1.0000	6,675	2
3		See Attached Schedule				/ /	670,000	643,884	/ /		50,682	3
		<b>Working Capital</b>										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$ 1,910,000	\$ 1,702,876			\$ 84,672	7
		<b>B. Non-Facility Related</b>										
8						/ /			/ /			8
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$ 1,910,000	\$ 1,702,876			\$ 84,672	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: 1/1/09

Ending:

12/31/09

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 745,971	\$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	141,078		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,379		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	3,403		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 894,831	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	28,447		13
14	Buildings, at Historical Cost	2,406,393		14
15	Leasehold Improvements, at Historical Cost	8,872		15
16	Equipment, at Historical Cost	106,971		16
17	Accumulated Depreciation (book methods)	(526,349)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,752		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(23,326)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,081,760	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,976,591	\$	25

\*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 55,339	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	44,804		29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>Other Accrued Liabilities</b>	65,920		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 166,063	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,658,072		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 1,658,072	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 1,824,135	\$	45
46	<b>TOTAL EQUITY</b>	\$ 1,152,456	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 2,976,591	\$	47

Facility Name: The Manor at Mason Woods

Report Period Beginning: 1/1/09

Ending:

12/31/09

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 1,174,208	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 1,174,208</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
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	448	8
9	Non-Resident Meals	1,472	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 1,920</b>	<b>11</b>
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	2,135	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 2,135</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
15	Cable TV	1,540	15
16	Other Miscellaneous Income Receipts	3,121	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 4,661</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 1,182,924</b>	<b>18</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	322,753	19
20	Health Care/ Personal Care	259,363	20
21	General Administration	205,284	21
<b>B. Capital Expense</b>			
22	Ownership	237,113	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 1,024,513</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ 158,411</b>	<b>29</b>
30	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ 158,411</b>	<b>31</b>

The Manor at Mason Woods  
2009

Page 3, Schedule IV - Other General Services

Line	Amount	Description
4	3,039.00	Waste Removal

Page 3, Schedule IV - Adjustments

Line	Amount	Description
1	(1,472.00)	Non-allowable meals not directly related to SLF resident care.
3	(1,540.00)	Non-allowable Cable TV expense.
22	(17,052.00)	Non-allowable expenses of: Bad Debt \$15,600 Replacement Tax 1,452

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		
	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.	Management Services	\$ 58,247	\$ 48,501
	JMG II, LLC	Staffing Services	\$ 469,119	\$ 453,634

**X. INTEREST EXPENSE**

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
		<b>A. Directly Facility Related</b>									
<b>Long-Term</b>											
1	Murphy-Wall State Bank	X		Construction Loan	1/1/06	520,000	0	4/1/22	7.7500	41,266	1
2	Murphy-Wall State Bank	X		Mortgage	4/26/06	150,000	127,196	4/26/09	7.7500	9,416	2
3	Murphy-Wall State Bank	X		Mortgage	12/18/09	520,000	516,688	12/18/29	6.2500	0	3
4	Page Total					670,000	643,884			50,682	4