

		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: 1000132

Facility Name: Jerseyville Estates

Address: 1210 E Fairgrounds Jerseyville 62052

Number City Zip Code

County: Jersey

Telephone Number: (618) 639-9700 Fax # (618) 639-9701

Federal Employer ID Number:

Date Current Owners were Certified: 08/01/2011

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 ☐

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

(Title) Partner

Paid Preparer

(Signed) (Date)

(Print Name and Title) Deboran 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

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	44	Double Unit Apartment	44	16,060	2
3		Other			3
4	74	TOTALS	74	27,010	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	6,361	2,651		9,012	5
6	Double Unit	6,049	9,436		15,485	6
7	Other					7
8	TOTALS	12,410	12,087		24,497	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.70%

D. Indicate the number of paid bed-hold days the SLF had during this year 400 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 128 (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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

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

Tax Year: 2019 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 principal? 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 principal? 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 principal? If no, explain.

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Facility Name: Jerseyville Estates

ID#:

Report Period Beginning:

01/01/19

Ending:

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	186,948	164,368	2,021	353,337	(4,143)	349,194	1
2	Housekeeping, Laundry and Maintenance	81,067	28,717	35,163	144,947		144,947	2
3	Heat and Other Utilities			100,221	100,221	(3,040)	97,181	3
4	Other (specify):			5,093	5,093		5,093	4
5	TOTAL General Services	268,015	193,085	142,498	603,598	(7,183)	596,415	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	383,318	468	14,683	398,469		398,469	6
7	Activities and Social Services	52,499	3,932	730	57,161	(730)	56,431	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	435,817	4,400	15,413	455,630	(730)	454,900	9
	C. General Administration							
10	Administrative and Clerical	148,226	10,013	228,159	386,398		386,398	10
11	Marketing Materials, Promotions and Advertising		28,539	13,439	41,978		41,978	11
12	Employee Benefits and Payroll Taxes			113,029	113,029		113,029	12
13	Insurance-Property, Liability and Malpractice			30,684	30,684		30,684	13
14	Other (specify):							14
15	TOTAL General Administration	148,226	38,552	385,311	572,089		572,089	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	852,058	236,037	543,222	1,631,317	(7,913)	1,623,404	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			447,941	447,941	6,430	454,371	17
18	Interest			327,399	327,399		327,399	18
19	Real Estate Taxes			100,916	100,916		100,916	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			875	875		875	21
22	Other (specify): See Attachment 1			226,932	226,932	(225,466)	1,466	22
23	TOTAL Ownership			1,104,063	1,104,063	(219,036)	885,027	23
24	GRAND TOTAL (Sum of lines 16 and 23)	852,058	236,037	1,647,285	2,735,380	(226,949)	2,508,431	24

Facility Name: Jerseyville Estates

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 25.62	1
2	Licensed Practical Nurses	3	22.83	2
3	Certified Nurse Assistants	10	11.69	3
4	Activity Director & Assistants	1	12.62	4
5	Social Service Workers			5
6	Head Cook	1	18.08	6
7	Cook Helpers/Assistants	4	10.48	7
8	Dishwashers	4	9.01	8
9	Maintenance Workers	2	13.92	9
10	Housekeepers	2	9.17	10
11	Laundry			11
12	Managers	2	25.96	12
13	Other Administrative			13
14	Clerical	1	13.79	14
15	Marketing			15
16	Other	1	9.33	16
17	Total (lines 1 thru 16)	32	\$	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 Mason Woods	Pinkneyville
Manor at Salem Woods	Salem

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).

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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 193,259 Year land was acquired 2011

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	50		2011	2011	\$ 5,775,516	\$ 210,019	28	\$ 210,019	\$	\$ 1,767,658	1
2	24		2016	2016	4,131,310	150,229	28	150,229		575,880	2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements		2016	2016	413,860	31,847	15	27,591	(4,256)	105,764	6
7	Land Improvements		2019	2019	24,975	278	15	278		278	7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 10,345,661	\$ 392,373		\$ 388,117	\$ (4,256)	\$ 2,449,579	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	\$ 529,497	\$ 49,119	\$ 59,805	10,686	5	\$ 399,336	18
19	Vehicles	32,247	6,449	6,449	0	5	14,511	19
20	TOTAL (lines 18 and 19)	\$ 561,744	\$ 55,568	\$ 66,254	10,686		\$ 413,847	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: Jerseyville Estates ID#: Report Period Beginning: 01/01/19 Ending: 12/31/19

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	IL Hsg Development Auth		X	Mortgage	4/1/12	\$ 1,000,000	\$ 1,000,000	4/1/32	1.0000	\$ 10,000	1
2	TCAP Tranche One		X	Mortgage	7/1/12	2,700,000	2,037,848	3/1/32	6.0000	125,760	2
3	See Attachmentment 3 Sch				/ /	6,451,505	5,720,007	/ /		191,639	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,151,505	\$ 8,757,855			\$ 327,399	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,151,505	\$ 8,757,855			\$ 327,399	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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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	\$ 821,440	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	749,852		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	28,659		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	28,200		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,628,151	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	363,352		13
14	Buildings, at Historical Cost	10,345,661		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	561,744		16
17	Accumulated Depreciation (book methods)	(2,886,917)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	21,993		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(12,341)		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)	\$ 8,393,492	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,021,643	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 20,630	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	53,928		30
31	Accrued Taxes Payable	80,863		31
32	Accrued Interest Payable	4,703		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	137,786		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 297,910	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,757,855		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)	\$ 8,757,855	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,055,765	\$	45
46	TOTAL EQUITY	\$ 965,878	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,021,643	\$	47

*(See instructions.)

Facility Name: Jerseyville Estates

ID#:

Report Period Beginning: 01/01/19

Ending:

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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	\$ 2,568,250	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,568,250	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	118,894	6
7	Gift and Coffee Shop	207	7
8	Barber and Beauty Care		8
9	Non-Resident Meals	4,143	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 123,244	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	16,337	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 16,337	14
	D. Other Revenue (specify):		
15	Cable TV Income	3,040	15
16	Sundry Income	(1,853)	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 1,187	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,709,018	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	603,598	19
20	Health Care/ Personal Care	455,630	20
21	General Administration	572,089	21
	B. Capital Expense		
22	Ownership	1,104,063	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)	\$ 2,735,380	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (26,362)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (26,362)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,260,597	32
33	Private Pay - Net Inpatient Revenue	1,307,653	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,568,250	37

**Jerseyville Estates
2019**

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

Line	Amount	Description
	-	Replacement Tax
	1,466	Tax Credit Amortization
	<u>225,466</u>	Bad Debt Expense
22	<u><u>226,932</u></u>	

Page 3, Schedule IV - Column 5 Adjustments

Line	Amount	Description
1	(4,143)	Non-allowable meals not directly related to SLF resident care
3	(3,040)	Non-allowable Cable TV expense
7	(730)	Entertainment
17	6,430	Depreciation adjustment
22	<u>(225,466)</u>	Bad Debt Expense
	<u><u>(226,949)</u></u>	

**Jerseyville Estates
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 Svc/Payroll Svc/Vehicle Lse	\$ 200,484	\$186,440

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	TCAP Tranche Two		X	Mortgage	7/1/12	1,580,705	1,580,705	3/1/32	0.0000	0	1		
2	The Bank of Edwardsville		X	Mortgage	7/3/16	4,870,800	4,139,302	11/3/24	3.2500	191,639	2		
3											3		
4	Page Total					6,451,505	5,720,007			191,639			

**Jerseyville Estates
2019**

Page 6, Schedule IX - Item 10

Vehicle 1

Model	Grand Caravan
Year	2010
Make	Dodge
Vehicle Use	Resident Transportation

Vehicle 2

Model	Explorer
Year	2004
Make	Ford
Vehicle Use	Resident Transportation

Total Rental Expense	No Payments made
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