

		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: 1000132

Facility Name: Jerseyville Estates

Address: 1210 E Fairgrounds Jerseyville 62052

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 Charitable Corp. ☐ Trust

☒ PROPRIETARY

☐ Individual
 ☒ Partnership
 ☐ Corporation
 ☐ "Sub-S" Corp.
 ☐ Limited Liability Co.
 ☐ Trust
 ☐ Other

☐ GOVERNMENTAL

☐ State
 ☐ County
 ☐ Other

IRS Exemption Code

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

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.

146 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **277 (Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

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Facility Name: Jerseyville Estates

Report Period Beginning:

01/01/21

Ending:

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	172,415	122,865	1,912	297,192	(833)	296,359	1
2	Housekeeping, Laundry and Maintenance	112,798	18,552	54,177	185,527		185,527	2
3	Heat and Other Utilities			102,006	102,006	(11,601)	90,405	3
4	Other (specify): Waste Removal			4,451	4,451		4,451	4
5	TOTAL General Services	285,213	141,417	162,546	589,176	(12,434)	576,742	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	334,419	1,890	9,434	345,743		345,743	6
7	Activities and Social Services	53,707	4,932	86	58,725	(86)	58,639	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	388,126	6,822	9,520	404,468	(86)	404,382	9
	C. General Administration							
10	Administrative and Clerical	131,450	9,360	236,686	377,496		377,496	10
11	Marketing Materials, Promotions and Advertising		28,666	9,053	37,719		37,719	11
12	Employee Benefits and Payroll Taxes			100,227	100,227		100,227	12
13	Insurance-Property, Liability and Malpractice			45,201	45,201		45,201	13
14	Other (specify):							14
15	TOTAL General Administration	131,450	38,026	391,167	560,643		560,643	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	804,789	186,265	563,233	1,554,287	(12,520)	1,541,767	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			434,261	434,261	(2,476)	431,785	17
18	Interest			250,046	250,046		250,046	18
19	Real Estate Taxes			80,224	80,224		80,224	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,172	2,172		2,172	21
22	Other (specify): See Attachment 1			225,596	225,596	(224,130)	1,466	22
23	TOTAL Ownership			992,299	992,299	(226,606)	765,693	23
24	GRAND TOTAL (Sum of lines 16 and 23)	804,789	186,265	1,555,532	2,546,586	(239,126)	2,307,460	24

Facility Name: Jerseyville Estates

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
2	Licensed Practical Nurses	2	25.28	2
3	Certified Nurse Assistants	7	15.58	3
4	Activity Director & Assistants	1	17.33	4
5	Social Service Workers			5
6	Head Cook	1	20.51	6
7	Cook Helpers/Assistants	3	12.76	7
8	Dishwashers	2	11.59	8
9	Maintenance Workers	2	17.40	9
10	Housekeepers	1	12.03	10
11	Laundry	1	11.15	11
12	Managers	2	30.20	12
13	Other Administrative			13
14	Clerical	1	19.81	14
15	Marketing			15
16	Other Transportation Aide	1	11.81	16
17	Total (lines 1 thru 16)	24	\$	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	Pinckneyville
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: Jerseyville Estates

Report Period Beginning:

01/01/21

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12/31/21

VIII. OWNERSHIP COSTSA. Purchase price of land 363,352 Year land was acquired 2011 & 2016

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	\$	\$ 2,187,695	1
2	24		2016	2016	4,131,310	150,229	28	150,229		876,338	2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvements		2016	2016	413,860	25,796	15	27,591	1,795	160,946	6
7	Land Improvements		2019	2019	24,975	1,665	15	1,665		21,368	7
8	Flooring - Carpet		2021	2021	29,386	857	20	857		857	8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 10,375,047	\$ 388,566		\$ 390,361	\$ 1,795	\$ 3,247,204	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	\$ 37,346	\$ 34,975	(2,371)	5	\$ 490,196	18
19	Vehicles	32,247	6,449	6,449		5	27,410	19
20	TOTAL (lines 18 and 19)		\$ 561,744	\$ 43,795	\$ 41,424	(2,371)	\$ 517,606	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	2016 Hyundai Santa Fe 2020	\$ 9,500	\$ \$ 1,900	\$ \$ 1,900	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 9,500	\$ 1,900	\$ 1,900	24

Facility Name: Jerseyville Estates

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

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 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	IL Hsg Development Auth		X	Mortgage	4/1/12	\$ 1,000,000	\$ 1,000,000	4/1/32	0.0100	\$ 10,000	1
2	TCAP Tranche One		X	Mortgage	7/1/12	2,700,000	1,805,033	3/1/32	0.0600	112,234	2
3	See Attachment 3				/ /	6,451,505	5,342,004	/ /		127,812	3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,151,505	\$ 8,147,037			\$ 250,046	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,151,505	\$ 8,147,037			\$ 250,046	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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Facility Name: Jerseyville Estates

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	\$ 1,068,564	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 20,000)	310,752		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,714		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	50,110		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,490,140	\$	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	10,375,047		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	571,244		16
17	Accumulated Depreciation (book methods)	(3,756,049)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	21,993		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(15,273)		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)	\$ 7,560,314	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,050,454	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 15,085	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,106		30
31	Accrued Taxes Payable	80,587		31
32	Accrued Interest Payable	6,575		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities	86,494		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 230,847	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,147,037		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)	\$ 8,147,037	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,377,884	\$	45
46	TOTAL EQUITY	\$ 672,570	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,050,454	\$	47

*(See instructions.)

Facility Name: Jerseyville Estates

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	\$ 2,093,415	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,093,415	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	118,893	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	833	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 119,726	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,019	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,019	14
	D. Other Revenue (specify):		
15	Cable TV Income	1,890	15
16	See Attachment 1	311,248	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 313,138	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,527,298	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	589,176	19
20	Health Care/ Personal Care	404,468	20
21	General Administration	560,643	21
	B. Capital Expense		
22	Ownership	992,299	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)	\$ 2,546,586	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (19,288)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (19,288)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,094,988	32
33	Private Pay - Net Inpatient Revenue	998,427	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,093,415	37

**Jerseyville Estates
2021**

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

Line	Amount	Description
	-	Replacement Tax
	1,466	Tax Credit Amortization
	<u>224,130</u>	Bad Debt Expense
22	<u><u>225,596</u></u>	

Page 3, Schedule IV - Column 5 Adjustments

Line	Amount	Description
1	(833)	Non-allowable meals not directly related to SLF resident care
3	(11,601)	Non-allowable Cable TV expense
7	(86)	Entertainment
17	(2,476)	Depreciation adjustment
22	<u>(224,130)</u>	Bad Debt Expense
	<u><u>(239,126)</u></u>	

Page 8, Schedule XII, Section I - Other income:

Line	Amount	Description
	42,000	Sundry Income
	24,898	Federal 941 refunds due to COVID-19
	<u>244,350</u>	PPP Loan Forgiveness
16	<u><u>311,248</u></u>	

**Jerseyville Estates
2021**

VII: RELATED ORGANIZATIONS

A.	RELATED SLF's & HEALTH CARE BUSINESSES			
	<u>Name</u> <u>1</u>	<u>City</u> <u>2</u>		
	Manor at Salem Woods	Salem		
	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 Svc/Payroll Svc/Vehicle Lse	\$ 195,120	\$ 190,694

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	3,761,299	11/3/24	0.0325	127,812	2		
3											3		
4	Page Total					6,451,505	5,342,004			127,812			

**Jerseyville Estates
2021**

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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