

		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: 1000059

Facility Name: Eastgate Manor of Algonquin

Address: 101 Eastgate Court Algonquin 60102

Number City Zip Code

County: McHenry

Telephone Number: (847) 458-2800 Fax # 847 458-0017

Federal Employer ID Number:

Date Current Owners were Certified: 2/27/06

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☒ PROPRIETARY

☐ Individual

☐ 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: Rob Schlicht Telephone Number: (414 431-9335

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 1/1/19 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)

(Title)

Paid
Preparer

(Signed) (Date)

(Print Name Rob Schlicht
and Title) Director

(Firm Name Wipfli LLP
& Address) 10000 Innovation Drive, Suite 250

(Telephone) 414 431-9335 Fax 414-431-9303

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 Eastgate Manor of Algonquin Report Period Beginning: 1/1/19 Ending: 12/31/19

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	119	Single Unit Apartment	119	43,435	1
2		Double Unit Apartment			2
3		Other		2,190	3
4	119	TOTALS	119	45,625	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	18,860	8,281	9,795	36,936	5
6	Double Unit					6
7	Other	1,142	636	412	2,190	7
8	TOTALS	20,002	8,917	10,207	39,126	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 85.76%

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

1,259 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 576 (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)

none

H. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/19 Fiscal Year: 12/31/19

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans

outstanding? no If yes, did the facility make all of the required payments of interest and principal? n/a
If no, explain. n/a

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? n/a
If no, explain. n/a

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? n/a
If no, explain. n/a

STATE OF ILLINOIS

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Facility Name: Eastgate Manor of Algonquin

Report Period Beginning:

1/1/19

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	291,099	173,946	372,256	837,301		837,301	1
2	Housekeeping, Laundry and Maintenance	109,214	13,219	270,452	392,885		392,885	2
3	Heat and Other Utilities			168,565	168,565		168,565	3
4	Other (specify): satellite TV			8,846	8,846	(8,846)		4
5	TOTAL General Services	400,313	187,165	820,119	1,407,597	(8,846)	1,398,751	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	630,495	7,988	68	638,551		638,551	6
7	Activities and Social Services	106,767		29,841	136,608		136,608	7
8	Other (specify): nursing administration	173,834			173,834		173,834	8
9	TOTAL Health Care and Programs	911,096	7,988	29,909	948,993		948,993	9
	C. General Administration							
10	Administrative and Clerical	264,410	20,090	471,668	756,168	690,456	1,446,624	10
11	Marketing Materials, Promotions and Advertising	113,199		59,446	172,645	(172,645)		11
12	Employee Benefits and Payroll Taxes			294,328	294,328		294,328	12
13	Insurance-Property, Liability and Malpractice			54,566	54,566		54,566	13
14	Other (specify): barber and beauty			14,483	14,483		14,483	14
15	TOTAL General Administration	377,609	20,090	894,491	1,292,190	517,811	1,810,001	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,689,018	215,243	1,744,519	3,648,780	508,965	4,157,745	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			63,061	63,061	247,933	310,994	17
18	Interest			31,812	31,812	658,462	690,274	18
19	Real Estate Taxes					254,468	254,468	19
20	Rent -- Facility and Grounds			705,255	705,255	(705,255)		20
21	Rent -- Equipment			3,518	3,518		3,518	21
22	Other (specify): other administrative			356,721	356,721	(101,961)	254,760	22
23	TOTAL Ownership			1,160,367	1,160,367	353,647	1,514,014	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,689,018	215,243	2,904,886	4,809,147	862,612	5,671,759	24

Facility Name: Eastgate Manor of Algonquin

Report Period Beginning 1/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	6.67	\$ 26.72	1
2	Licensed Practical Nurses	0.58	14.67	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	3.15	15.89	4
5	Social Service Workers			5
6	Head Cook	4.87	15.95	6
7	Cook Helpers/Assistants	4.95	14.28	7
8	Dishwashers	2.20	11.45	8
9	Maintenance Workers	0.65	24.42	9
10	Housekeepers	2.56	12.09	10
11	Laundry			11
12	Managers	2.01	34.35	12
13	Other Administrative	1.01	24.42	13
14	Clerical	2.58	12.33	14
15	Marketing	1.99	27.54	15
16	Other caregivers	14.38	13.80	16
17	Total (lines 1 thru 16)	47.60	\$	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
See Attachment 1	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Attachment 1		

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: n/a If yes, what is the value of those services? \$ n/a

(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	n/a			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	n/a	\$	1
2			2
Total		\$	3

Facility Name: Eastgate Manor of Algonquin

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VIII. OWNERSHIP COSTS

A. Purchase price of land 311,565 Year land was acquired 2000

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				2000	\$ 4,679,221	\$	40	\$ 116,981	\$ 116,981	\$ 2,250,682	1
2				2001	3,852,171		40	96,304	96,304	1,805,706	2
3											3
4											4
5											5
	Improvement Type										
6	flagpoles			2001	2,637		10			2,637	6
7	tub conversion - disposed in 2016			2001							7
8	nurses station			2001	6,183	225	20	309	84	5,719	8
9	2nd floor carpet - disposed in 2016			2001							9
10	fire alarm doors - disposed in 2016			2001							10
11	2 exterior signs - disposed in 2016			2001							11
12	nurse call station			2004	21,485	781	20	1,074	293	16,292	12
13	asphalt paving			2005	19,397	1,146	10		(1,146)	19,397	13
14	apartments			2005	18,224		20	911	911	12,756	14
15	nurse call station			2006	2,761		20	138	138	1,898	15
16	see attachments 2&3				1,818,914	61,503		74,394	9,373	895,503	16
17	TOTAL (lines 1 thru 16)				\$ 10,420,993	\$ 63,655		\$ 290,111	\$ 222,938	\$ 5,010,590	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	\$ 1,068,274	\$ 1,558	\$ 30,151	28,593	10-Mar	\$ 1,018,761	18
19	Vehicles	58,868					58,868	19
20	TOTAL (lines 18 and 19)	\$ 1,127,142	\$ 1,558	\$ 30,151	28,593		\$ 1,077,629	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	n/a	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

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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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*		8. Is movable equipment rental included in building rental? ☐ YES ☐ NO
3	Original Building	n/a		/ /	\$			3	9. Rental amount for movable equipment \$ 3,518
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	Midcap Financial		x	Mortgage	varies	\$ 7,454,212	\$ 7,090,678	5/29/21	libor + 5.25%	\$ 559,671	1
2					/ /	amortization of mortgage costs		/ /		109,721	2
3					/ /			/ /			3
	Working Capital										
4	LHCS Lombard	x		line of credit	2/1/18	866,000	312,821	2/21/19	libor +5.25%	31,812	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,320,212	\$ 7,403,499			\$ 701,204	7
	B. Non-Facility Related										
8					/ /	interest income offset		/ /		-10,930	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,320,212	\$ 7,403,499			\$ 690,274	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	\$ 931,429	\$ 921,094	1
2	Cash-Patient Deposits	871	871	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 740,759)	1,259,678	1,259,678	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,130	69,130	6
7	Other Prepaid Expenses	16,339	16,339	7
8	Accounts Receivable (owners or related parties)	34,727	(24,263)	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,312,174	\$ 2,242,849	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		311,565	13
14	Buildings, at Historical Cost		4,679,221	14
15	Leasehold Improvements, at Historical Cost	1,039,820	5,923,624	15
16	Equipment, at Historical Cost	129,897	973,892	16
17	Accumulated Depreciation (book methods)	(640,630)	(6,076,720)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		155,438	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify): CIP	14,758	14,758	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 543,845	\$ 5,981,778	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,856,019	\$ 8,224,627	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 256,187	\$ 256,190	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	135,925	135,925	30
31	Accrued Taxes Payable	5,679	274,491	31
32	Accrued Interest Payable		42,743	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	see attachment 4	1,507,164	844,195	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,904,955	\$ 1,553,544	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,090,678	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)	\$	\$ 7,090,678	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,904,955	\$ 8,644,222	45
46	TOTAL EQUITY	\$ 951,064	\$ (419,595)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,856,019	\$ 8,224,627	47

*(See instructions.)

Facility Name: Eastgate Manor of Algonquin

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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	\$ 4,817,145	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,817,145	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	23,969	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 23,969	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	10,930	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 10,930	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,852,044	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,407,597	19
20	Health Care/ Personal Care	948,993	20
21	General Administration	1,292,190	21
	B. Capital Expense		
22	Ownership	1,160,367	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)	\$ 4,809,147	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 42,897	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 42,897	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,939,561	32
33	Private Pay - Net Inpatient Revenue	841,441	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>PA Pending</u>	36,143	35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,817,145	37