

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	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 01/01/2020 to 12/31/2020 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)		
Paid Preparer	(Title)		
	(Signed)		(Date)
	(Print Name and Title)	Rob Schlicht Director	
	(Firm Name & Address)	Wipfli LLP 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: 01/01/2020 Ending: 12/31/2020

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	43,554	1		
2		Double Unit Apartment			2		
3		Other			3		
4	119	TOTALS	119	43,554	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	5,426	6,094	20,051	31,571	5
6	Double Unit					6
7	Other	6	646	880	1,532	7
8	TOTALS	5,432	6,740	20,931	33,103	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) **76.00%**

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

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)

none

H. ACCOUNTING BASIS

ACCUAL		MODIFIED		CASH*	
	X				

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

Tax Year: 12/31/20 **Fiscal Year:** 12/31/20

* 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.

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.

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? no If yes, did t

make all of the required payments of interest and principal?	n/a
--	-----

If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Eastgate Manor of Algonquin

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

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		20,164	1,008,878	1,029,042		1,029,042	1
2	Housekeeping, Laundry and Maintenance	61,554		410,527	472,081		472,081	2
3	Heat and Other Utilities			151,794	151,794		151,794	3
4	Other (specify): satellite tv			17,084	17,084	(17,084)		4
5	TOTAL General Services	61,554	20,164	1,588,283	1,670,001	(17,084)	1,652,917	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	958,732	88,558	4,266	1,051,556		1,051,556	6
7	Activities and Social Services	67,248	7,557	10,318	85,123		85,123	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	1,025,980	96,115	14,584	1,136,679		1,136,679	9
	C. General Administration							
10	Administrative and Clerical	489,473	16,768	448,112	954,353	110,141	1,064,494	10
11	Marketing Materials, Promotions and Advertising	63,316		36,353	99,669	(99,669)		11
12	Employee Benefits and Payroll Taxes			308,406	308,406		308,406	12
13	Insurance-Property, Liability and Malpractice			36,000	36,000		36,000	13
14	Other (specify):							14
15	TOTAL General Administration	552,789	16,768	828,871	1,398,428	10,472	1,408,900	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,640,323	133,047	2,431,738	4,205,108	(6,612)	4,198,496	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			60,930	60,930	236,268	297,198	17
18	Interest			24,851	24,851	534,666	559,517	18
19	Real Estate Taxes					288,591	288,591	19
20	Rent -- Facility and Grounds			1,040,083	1,040,083	(1,040,083)		20
21	Rent -- Equipment			5,206	5,206		5,206	21
22	Other (specify): other admin			46,577	46,577	(45,007)	1,570	22
23	TOTAL Ownership			1,177,647	1,177,647	(25,565)	1,152,082	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,640,323	133,047	3,609,385	5,382,755	(32,177)	5,350,578	24

Facility Name: Eastgate Manor of Algonquin

Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	4.17	\$ 27.95	1
2	Licensed Practical Nurses	0.14	21.08	2
3	Certified Nurse Assistants	17.18	15.07	3
4	Activity Director & Assistants	2.04	17.02	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	0.94	31.67	9
10	Housekeepers			10
11	Laundry			11
12	Managers	4.00	30.05	12
13	Other Administrative			13
14	Clerical			14
15	Marketing	2.00	13.45	15
16	Other Dir of Caregiving	2.00	40.45	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
see attachment 1	

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

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).

Facility Name: Eastgate Manor of Algonquin

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS**A. Purchase price of land** _____ **Year land was acquired** _____**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	\$ 2,637,663	1
2				2001	3,852,171		40	96,304	96,304	1,902,010	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	6,028	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	17,366	12
13	asphalt paving			2005	19,397	1,146	10		(1,146)	19,397	13
14	apartments			2005	18,224		20	911	911	13,667	14
15	nurse call station			2006	2,761		20	138	138	2,036	15
16	see attachments 2&3				1,818,914	48,434		75,526	18,982	971,034	16
17	TOTAL (lines 1 thru 16)				\$ 10,420,993	\$ 50,586		\$ 291,243	\$ 232,547	\$ 5,571,838	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	\$ 1,113,701	\$ 10,344	\$ 10,344	\$	3-10	\$ 1,029,105	18
19	Vehicles	58,868					58,868	19
20	TOTAL (lines 18 and 19)	\$ 1,172,569	\$ 10,344	\$ 10,344	\$		\$ 1,087,973	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: Eastgate Manor of Algonquin

Report Period Beginning: 01/01/2020

Ending: 2/31/2020

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	n/a		/ /	\$			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 \$ 5,206

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 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				
	A. Directly Facility Related										
	Long-Term										
1	Midcap Financial		x	mortgage	varies	\$ 7,454,212	\$ 7,494,506	5/29/21	libor +5.25%	\$ 534,666	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	LHCS Lombard	x		line of credit	2/1/18	866,000	316,000	/ /	libor +5.25%	22,498	4
5	West Suburban Bank		x	PPP Loan	5/5/20	354,416	354,413	5/5/22	0.0100	2,353	5
6					/ /						6
7	TOTAL Facility Related					\$ 8,674,628	\$ 8,164,919			\$ 559,517	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,674,628	\$ 8,164,919			\$ 559,517	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: Eastgate Manor of Algonquin

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 475,142	\$ 523,893	1
2	Cash-Patient Deposits	871	871	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 780,876)	1,513,672	11,513,672	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	137,515	137,515	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(593,210)	(99,677)	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,533,990	\$ 12,076,274	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	868,447	5,752,251	15
16	Equipment, at Historical Cost	346,695	1,190,690	16
17	Accumulated Depreciation (book methods)	(701,560)	(6,373,918)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	309,145	309,145	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>deferred financing</u>		45,717	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 822,727	\$ 5,914,671	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,356,717	\$ 17,990,945	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 289,286	\$ 289,289	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	118,732	118,732	30
31	Accrued Taxes Payable	6,779	291,587	31
32	Accrued Interest Payable	(1,764)	43,411	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>see attachment 4</u>	1,719,644	1,036,668	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 2,132,677	\$ 1,779,687	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,494,506	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)	\$	\$ 7,494,506	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,132,677	\$ 9,274,193	45
46	TOTAL EQUITY	\$ 224,040	\$ 8,716,752	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,356,717	\$ 17,990,945	47

*(See instructions.)

Facility Name: Eastgate Manor of Algonquin

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

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	\$ 4,500,590	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,500,590	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	3,681	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 3,681	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	21,832	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 21,832	14
	D. Other Revenue (specify):		
15	phone revenue/credits	(3,184)	15
16	miscellaneous revenue	133,927	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 130,743	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,656,846	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,670,001	19
20	Health Care/ Personal Care	1,136,679	20
21	General Administration	1,398,428	21
	B. Capital Expense		
22	Ownership	1,177,647	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)	\$ 5,382,755	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (725,909)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (725,909)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,923,529	32
33	Private Pay - Net Inpatient Revenue	577,061	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,500,590	37