

		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: 1000141

Facility Name: Eagles View Memory Care

Address: 200 W International Rantoul 61866

County: Champaign

Telephone Number: (217) 892-2800 Fax # (217) 892-2833

Federal Employer ID Number:

Date Current Owners were Certified: 2/21/2017

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Michael Zahtz Telephone Number: (847) 676-1700

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 1/1/2021 to 12/31/2021 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) Ari Haas

(Title) Manager

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

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: 1/1/2021 Ending: 12/31/2021

A. Certified units; enter number of units and unit days

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ **NO** ☒

(E.g., day care, "meals on wheels", outpatient therapy)

MODIFIEDCASH* ☐

Tax Year: 12/31/2021 **Fiscal Year:** 12/31/2021

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?

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 t

make all of the required payments of interest and principal?

If no, explain.

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 44.07%

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

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

STATE OF ILLINOIS

Page 3

Facility Name: Eagles View Memory Care

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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	157,771	144,558	3,675	306,004		306,004	1
2	Housekeeping, Laundry and Maintenance	89,445	42,676	30,948	163,069		163,069	2
3	Heat and Other Utilities			375,737	375,737		375,737	3
4	Other (specify): Waste management			5,397	5,397		5,397	4
5	TOTAL General Services	247,216	187,234	415,757	850,207		850,207	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	527,822	9,467	8,879	546,168		546,168	6
7	Activities and Social Services	39,900	2,460	536	42,896		42,896	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	567,722	11,927	9,415	589,064		589,064	9
	C. General Administration							
10	Administrative and Clerical	190,356	20,581	398,082	609,019	(37,527)	571,492	10
11	Marketing Materials, Promotions and Advertising	57,301	10,480	13,396	81,177		81,177	11
12	Employee Benefits and Payroll Taxes	160,016			160,016		160,016	12
13	Insurance-Property, Liability and Malpractice			63,426	63,426		63,426	13
14	Other (specify):							14
15	TOTAL General Administration	407,673	31,061	474,904	913,638	(37,527)	876,111	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,222,611	230,222	900,076	2,352,909	(37,527)	2,315,382	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			3,330	3,330		3,330	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			720,000	720,000		720,000	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			723,330	723,330		723,330	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,222,611	230,222	1,623,406	3,076,239	(37,527)	3,038,712	24

Facility Name: Eagles View Memory Care

Report Period Beginning 1/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 29.17	1
2	Licensed Practical Nurses	2	28.92	2
3	Certified Nurse Assistants	12	15.00	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	18.97	5
6	Head Cook	3	13.38	6
7	Cook Helpers/Assistants	4	12.54	7
8	Dishwashers			8
9	Maintenance Workers	2	17.95	9
10	Housekeepers	1	11.57	10
11	Laundry			11
12	Managers	2	37.88	12
13	Other Administrative	1	15.27	13
14	Clerical	1	24.02	14
15	Marketing	1	27.42	15
16	Other			16
17	Total (lines 1 thru 16)	31	\$	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
Moraine Court	Bridgeview

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
AHA Advisors	Skokie	Management

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: Eagles View Memory Care

Report Period Beginning:

1/1/2021

Ending:

12/31/2021

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					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	See Attachment 2										6
7											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)				\$	\$		\$	\$	\$	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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

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	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					/ /	\$		/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$				\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$				\$	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.

STATE OF ILLINOIS

Page 7

Facility Name: Eagles View Memory Care

Report Period Beginning: 1/1/2021

Ending: 12/31/2021

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 372,817	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 74,229)	875,008		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,239		6
7	Other Prepaid Expenses	7,760		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,265,824	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	87,347		15
16	Equipment, at Historical Cost	21,543		16
17	Accumulated Depreciation (book methods)	(26,602)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			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)	\$ 82,288	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,348,112	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 527,113	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	89,994		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Management fee payable	66,212		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 683,319	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	149,900		38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Due to ownership	889,313		42
43	Rent Payable	1,940,223		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 2,979,436	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,662,755	\$	45
46	TOTAL EQUITY	\$ (2,314,643)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,348,112	\$	47

*(See instructions.)

Facility Name: Eagles View Memory Care

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 2,520,306	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,520,306	3
	B. Other Operating Revenue		
4	Special Services	2,670	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	59	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,729	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	COVID-19 Stimulus Income	916,133	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 916,133	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,439,168	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	850,207	19
20	Health Care/ Personal Care	589,064	20
21	General Administration	913,638	21
	B. Capital Expense		
22	Ownership	723,330	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)	\$ 3,076,239	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 362,929	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 362,929	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 2,011,412	32
33	Private Pay - Net Inpatient Revenue	508,894	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,520,306	37

Pg3 Reclassifications:

Bad Debt Expense	<u>(37,527)</u>	Pg3 C10,5
	<u><u>(37,527)</u></u>	

Pg4 Related Party Costs:

VII. C.

<u>Description</u>	<u>Amount</u>
Rent expense	<u>720,000</u>
	<u><u>720,000</u></u>

Type	Vendor Name	Description	Amount	Start Date	Term	PY Accumulated Depreciation	Depreciation	Accumulated Depreciation
Equipment	Equipment	Equipment	15,812.16	2/17/2017	5	15,812.16	-	15,812.16
Equipment	Grainger	Refrigerated Air Dryer	869.01	9/1/2018	5	405.54	173.80	579.34
Equipment	American Express (3725)	Cap kitchen mixer	639.99	4/1/2019	5	224.00	128.00	352.00
Equipment	PointClickCare (Wescom Solutions)	Data,Import,Configuration	2,450.00	5/1/2018	3	2,177.78	272.22	2,450.00
Equipment	Finland Technology Solutions LLC	Ubiquity access point & cloud	1,771.74	1/1/2019	3	1,181.16	590.58	1,771.74
LHI	Reliable Plumbing and Heating	Cap repair trane chiller	2,208.13	5/1/2018	27.5	226.57	80.30	306.87
LHI	Champion Roofing, Inc.	Roof Maintenance	2,000.00	5/1/2018	27.5	193.94	72.73	266.67
LHI	Reliable Plumbing and Heating	Main entrance to lobby	1,607.85	8/1/2018	27.5	141.30	58.47	199.77
LHI	Reliable Plumbing and Heating	Replaced dual pressure switch	1,186.60	8/1/2018	27.5	104.28	43.15	147.43
LHI	Reliable Plumbing and Heating	Repaired exhaust fan for kitch	1,136.50	8/1/2018	27.5	99.88	41.33	141.21
LHI	Reliable Plumbing and Heating	Repaired 8 unit ventilators	800.00	8/1/2018	27.5	70.30	29.09	99.39
LHI	Sentry Roofin, Inc.	roof repair	2,228.89	9/1/2018	27.5	189.12	81.05	270.17
LHI	Medler And Richardson Builders	Cap concrete ramp walkway	1,807.00	10/1/2018	27.5	153.32	65.71	219.03
LHI	ThyssenKrupp Elevator Corp.	Cap full elevator reset	5,187.00	12/1/2018	27.5	392.96	188.62	581.58
LHI	Champaign A&K Insulation Company, Inc.	cap insulation work	1,160.00	12/1/2018	27.5	87.88	42.18	130.06
LHI	Reliable Plumbing and Heating	Cap repaired boiler	868.75	2/1/2019	27.5	60.55	31.59	92.14
LHI	Reliable Plumbing and Heating	Cap repairs unclog rooms	1,712.00	2/1/2019	27.5	119.32	62.25	181.57
LHI	Reliable Plumbing and Heating	Weld Black Steel Plate patches	4,286.00	4/1/2019	27.5	272.74	155.85	428.59
LHI	Reliable Plumbing and Heating	Thermostat repairs	660.00	8/1/2019	27.5	34.00	24.00	58.00
LHI	Reliable Plumbing and Heating	Rewiring thermostats	880.00	8/1/2019	27.5	45.33	32.00	77.33
LHI	Reliable Plumbing and Heating	Cooling motor replacement	2,700.00	8/1/2019	27.5	139.09	98.18	237.27
LHI	Reliable Plumbing and Heating	Heating repairs	880.00	8/1/2019	27.5	45.33	32.00	77.33
LHI	Advanced Commercial Roofing	Roof repairs	10,347.34	11/1/2019	27.5	438.98	376.27	815.25
LHI	Advanced Commercial Roofing	Roof repairs	7,905.26	11/1/2019	27.5	335.37	287.46	622.83
LHI	Advanced Commercial Roofing	Roof repairs	2,494.94	11/1/2019	27.5	105.85	90.73	196.58
LHI	Advanced Commercial Roofing	Roof repairs	487.50	11/1/2019	27.5	20.68	17.73	38.41
LHI	Advanced Commercial Roofing	Roof repairs	2,141.68	12/1/2019	27.5	84.37	77.88	162.25
LHI	Sentry Roofing, Inc.	Roof repairs	1,634.69	2/1/2020	27.5	54.49	59.44	113.93
LHI	Reliable Plumbing and Heating	pump replacement	2,212.90	7/1/2020	27.5	40.23	80.47	120.70
LHI	McCormick	water pump	1,007.64	8/1/2020	27.5	15.27	36.64	51.91
			81,083.57			23,271.79	3,329.72	26,601.51