

		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.

<p>I. Facility ID Number: <u>1000008</u></p> <p>Facility Name: <u>Brookstone Estates Fairfield</u></p> <p>Address: <u>315 North Market</u> <u>Fairfield</u> <u>62837</u> Number City Zip Code</p> <p>County: <u>Wayne</u></p> <p>Telephone Number: (<u>618</u>) <u>842-5875</u> Fax # _____</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>6/1/2015</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Anna Kobrzak</u> Telephone Number: (<u>312</u>) <u>673-4360</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/20</u> to <u>12/31/20</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) <u>Steve Hippel</u> (Title) <u>Chief Financial Officer</u></td> </tr> <tr> <td style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____ (Print Name and Title) <u>Denise A. Leonard, CPA Partner</u> (Firm Name & Address) <u>Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114</u> (Telephone) <u>(216) 274-6514</u> Fax <u>(248) 233-7349</u></td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Steve Hippel</u> (Title) <u>Chief Financial Officer</u>	Paid Preparer	(Signed) _____ (Print Name and Title) <u>Denise A. Leonard, CPA Partner</u> (Firm Name & Address) <u>Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114</u> (Telephone) <u>(216) 274-6514</u> Fax <u>(248) 233-7349</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																											
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State																											
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County																											
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____																											
	<input type="checkbox"/> "Sub-S" Corp.																												
	<input checked="" type="checkbox"/> Limited Liability Co.																												
	<input type="checkbox"/> Trust																												
	<input type="checkbox"/> Other _____																												
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Steve Hippel</u> (Title) <u>Chief Financial Officer</u>																												
Paid Preparer	(Signed) _____ (Print Name and Title) <u>Denise A. Leonard, CPA Partner</u> (Firm Name & Address) <u>Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114</u> (Telephone) <u>(216) 274-6514</u> Fax <u>(248) 233-7349</u>																												

Facility Name Brookstone Estates Fairfield

Report Period Beginning: 1/1/20 Ending: 12/31/20

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	39	Single Unit Apartment	39	14,274	1
2	7	Double Unit Apartment	7	2,562	2
3		Other		349	3
4	46	TOTALS	46	17,185	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	5,400	6,948		12,348	5
6	Double Unit		1,887		1,887	6
7	Other	125	224		349	7
8	TOTALS	5,525	9,059		14,584	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.86%

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

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

* 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

Facility Name: Brookstone Estates Fairfield

Report Period Beginning:

1/1/20

Ending:

12/31/20

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	51,607	88,065	1,376	141,048	(31,099)	109,949	1
2	Housekeeping, Laundry and Maintenance	35,941	28,403		64,344		64,344	2
3	Heat and Other Utilities			65,603	65,603		65,603	3
4	Other (specify):			5,905	5,905		5,905	4
5	TOTAL General Services	87,548	116,468	72,884	276,900	(31,099)	245,801	5
B. Health Care and Programs								
6	Health Care/ Personal Care	215,663	51,700	4,416	271,779		271,779	6
7	Activities and Social Services		1,595	1,034	2,629	(2,311)	318	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	215,663	53,295	5,450	274,408	(2,311)	272,097	9
C. General Administration								
10	Administrative and Clerical	155,708	9,855	155,394	320,957	(10,615)	310,342	10
11	Marketing Materials, Promotions and Advertising	331	1,933	28,070	30,334		30,334	11
12	Employee Benefits and Payroll Taxes			70,092	70,092		70,092	12
13	Insurance-Property, Liability and Malpractice			26,155	26,155		26,155	13
14	Other (specify):			599	599	(599)		14
15	TOTAL General Administration	156,039	11,788	280,310	448,137	(11,214)	436,923	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	459,250	181,551	358,644	999,445	(44,624)	954,821	16
Capital Expenses								
D. Ownership								
17	Depreciation							17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			706,573	706,573		706,573	20
21	Rent -- Equipment			9,469	9,469		9,469	21
22	Other (specify):							22
23	TOTAL Ownership			716,042	716,042		716,042	23
24	GRAND TOTAL (Sum of lines 16 and 23)	459,250	181,551	1,074,686	1,715,487	(44,624)	1,670,863	24

Facility Name: Brookstone Estates Fairfield

Report Period Beginning: 1/1/20 Ending: 12/31/20

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	0.44	20.91	2
3	Certified Nurse Assistants	7.23	11.60	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1.85	13.41	7
8	Dishwashers			8
9	Maintenance Workers	0.46	15.17	9
10	Housekeepers	0.94	10.96	10
11	Laundry			11
12	Managers			12
13	Other Administrative (ED)	0.89	50.75	13
14	Clerical	0.91	32.80	14
15	Marketing	0.01	53.92	15
16	Other COVID Adj	0.64	16.53	16
17	Total (lines 1 thru 16)	13.37	\$ 16.53	17

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	SLN Manager SNF, LLC.	\$ 104,592	1	
2			2	
		Total	\$ 104,592	3

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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

OTHER RELATED BUSINESS ENTITIES					
Name	3	City	4	Type of Business	5
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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: Brookstone Estates Fairfield

Report Period Beginning:

1/1/20

Ending:

12/31/20

VIII. OWNERSHIP COSTS

A. Purchase price of land N/A Year land was acquired N/A

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		HVAC A Unit Electrical		2019	4,210						6
7		Cabinetry in Kitchen		2019	20,557						7
8		Improvements Within Resident Units		2019	2,738						8
9		Doors and Locking Systems		2019	11,123						9
10											10
11											11
12											12
13											13
14	*Fixed asset balances were transferred to property company, which is an unrelated entity. Historical fixed assets have been kept on this schedule.										14
15	Detail available upon request										15
16											16
17	TOTAL (lines 1 thru 16)				\$ 38,628	\$		\$	\$	\$	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	\$ 129,554	\$	\$			\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 129,554	\$	\$	\$		\$	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: Brookstone Estates Fairfield

Report Period Beginning: 1/1/20

Ending: 12/31/20

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Fairfield LLC

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	1997	46	6/1/2015	\$ 706,573			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		\$ 706,573			7

8. Is movable equipment rental included in building rental? YES NO

9. Rental amount for movable equipment \$ 9,469

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		3	4	6		7	8	9	
			Related**	YES			NO	Purpose of Loan				
							Original	Balance				
A. Directly Facility Related												
Long-Term												
1							\$	\$				\$
2												
3						/ /			/ /			
Working Capital												
4						/ /			/ /			
5						/ /			/ /			
6						/ /			/ /			
7	TOTAL Facility Related						\$	\$				\$
B. Non-Facility Related												
8						/ /			/ /			
9						/ /			/ /			
10	TOTALS (lines 7, 8 and 9)						\$	\$				\$

* 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: Brookstone Estates Fairfield

Report Period Beginning: 1/1/20

Ending:

12/31/20

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/20

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	26,513 (46,340)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,727		6
7	Other Prepaid Expenses	4,680		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,580	\$	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			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			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):CIP	279		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 279	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,859	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 28,591	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	8,190		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	21,535		30
31	Accrued Taxes Payable	199		31
32	Accrued Interest Payable	26,029		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	1,123,489		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,208,033	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Intercompany	1,570,617		42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 1,570,617	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,778,650	\$	45
46	TOTAL EQUITY	\$ (2,769,791)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,859	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Fairfield

Report Period Beginning: 1/1/20

Ending:

12/31/20

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	\$ 1,611,339	1
2	Discounts and Allowances	(3,730)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,607,609	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	88,711	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	31,099	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 119,810	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	Other Miscellaneous Income	9,946	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 9,946	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,737,365	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	276,900	19
20	Health Care/ Personal Care	274,408	20
21	General Administration	448,137	21
B. Capital Expense			
22	Ownership	716,042	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)	\$ 1,715,487	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 21,878	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 21,878	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 577,457	32
33	Private Pay - Net Inpatient Revenue	1,030,152	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,607,609	37