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: 1000047

Facility Name: Brookstone Estates Effingham

Address: 1101 North Maple St (Number) Effingham (City) 62401 (Zip Code)

County: Effingham

Telephone Number: (217) 347-5871 **Fax #**

Federal Employer ID Number:

Date Current Owners were Certified: 6/1/2015

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Anna Kobrzak **Telephone Number:** (312) 673-4360
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 1/1/20 to 12/31/20 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) Steve Hippel
(Title) Chief Financial Officer

Paid Preparer
(Signed)
(Date)
(Print Name and Title) Denise A. Leonard, CPA, Partner
(Firm Name & Address) Plante Moran, PLLC, 1111 Superior Ave Suite 1250 Cleveland, OH 44114
(Telephone) (216) 274-6514 Fax (248) 223-7349

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: Brookstone Estates Effingham 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 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 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		1,299	3
4	46	TOTALS	46	18,135	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	5,542	6,498		12,040	5
6	Double Unit	702	1,826		2,528	6
7	Other		1,299		1,299	7
8	TOTALS	6,244	9,623		15,867	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 87.49%

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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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 [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] 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. 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 Effingham **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	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	57,605	106,764	2,527	166,896	(29,114)	137,782	1
2	Housekeeping, Laundry and Maintenance	38,588	35,914	51	74,553		74,553	2
3	Heat and Other Utilities			49,186	49,186		49,186	3
4	Other (specify):			2,695	2,695		2,695	4
5	**TOTAL General Services**	96,193	142,678	54,459	293,330	(29,114)	264,216	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	257,371	56,222	4,679	318,272		318,272	6
7	Activities and Social Services	2,409	849	160	3,418	(140)	3,278	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	259,780	57,071	4,839	321,690	(140)	321,550	9
	C. General Administration							
10	Administrative and Clerical	100,471	4,435	154,303	259,209	(1,967)	257,242	10
11	Marketing Materials, Promotions and Advertising	331	2,188	28,799	31,318		31,318	11
12	Employee Benefits and Payroll Taxes			80,297	80,297		80,297	12
13	Insurance-Property, Liability and Malpractice			26,451	26,451		26,451	13
14	Other (specify):			23,512	23,512	(23,512)		14
15	**TOTAL General Administration**	100,802	6,623	313,362	420,787	(25,479)	395,308	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	456,775	206,372	372,660	1,035,807	(54,733)	981,074	16
	Capital Expenses							
	D. Ownership							
17	Depreciation							17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			514,083	514,083		514,083	20
21	Rent -- Equipment			337	337		337	21
22	Other (specify):							22
23	**TOTAL Ownership**			514,420	514,420		514,420	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	456,775	206,372	887,080	1,550,227	(54,733)	1,495,494	24

Facility Name: Brookstone Estates Effingham **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			2
3	Certified Nurse Assistants	7.24	12.78	3
4	Activity Director & Assistants	0.11	10.53	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1.98	13.99	7
8	Dishwashers			8
9	Maintenance Workers	0.59	15.99	9
10	Housekeepers	0.80	11.40	10
11	Laundry			11
12	Managers (AL Director)	0.83	27.81	12
13	Other Administrative (ED)	0.60	36.21	13
14	Clerical	0.98	27.28	14
15	Marketing			15
16	Other: COVID Adjustment	0.51	16.11	16
17	**Total (lines 1 thru 16)**	13.64	$ 16.11	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.	$ 95,577	1
2			2
		Total $ 95,577	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				OTHER RELATED BUSINESS ENTITIES				
Name	1	City	2	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 [X]

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 [X]

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 Effingham 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- West side of Building			2019	2,580						6
7	Hallway AC Condensing			2019	3,532						7
8	HVAC Split System Replacement			2019	2,670						8
9	HVAC Repair- Unit #21			2019	2,670						9
10	Emergency Call System			2019	14,273						10
11	Improvements Within Resident Units			2019	16,219						11
12											12
13											13
14	*Fixed asset balances were transferred to property company, which is an unrelated entity. Historial fixed assets have been kept on this schedule.										14
15	Detail available upon request										15
16											16
17	TOTAL (lines 1 thru 16)				$ 41,944	$		$	$	$	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	$ 89,298	$	$			$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 89,298	$	$	$		$	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 Effingham 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- Effingham Estates LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? [ ] YES [X] 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	1997	46	6/1/2015	$ 514,083	5		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		$ 514,083			7

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

9. Rental amount for movable equipment $ 337

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** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1						$	$			$	1
2	IHDA										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.

Facility Name: Brookstone Estates Effingham **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 Operating	2 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)	212,118 (136,508)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,502		6
7	Other Prepaid Expenses	1,774		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 98,886	$	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):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 98,886	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 30,558	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	19,738		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	24,628		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	805,849		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 880,773	$	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	1,092,497		42
43	Deferred Revenues	19,637		43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 1,112,134	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 1,992,907	$	45
46	**TOTAL EQUITY**	$ (1,894,021)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 98,886	$	47

***(See instructions.)**

Facility Name: Brookstone Estates Effingham **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.)

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,549,783	1
2	Discounts and Allowances	(798)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,548,985	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	87,182	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	29,114	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 116,296	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	34	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 34	14
	D. Other Revenue (specify):		
15	**Other Misc. Revenues**	14,077	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 14,077	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,679,392	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	293,330	19
20	Health Care/ Personal Care	304,746	20
21	General Administration	437,732	21
	B. Capital Expense		
22	Ownership	514,420	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)**	$ 1,550,228	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 129,164	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 129,164	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 702,536	32
33	Private Pay - Net Inpatient Revenue	846,449	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 1,548,985	37