

		FOR BHF USE					

LL1

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0033779

Facility Name: Brandel Health and Rehab

Address: 2155 Pfingsten Road Northbrook 60062
Number City Zip Code

County: Cook

Telephone Number: (847) 480 - 6390 Fax # (847) 480 - 7666

HFS ID Number:

Date of Initial License for Current Owners: 01/20/72

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT
☒ Charitable Corp.
☐ Trust
IRS Exemption Code 501(c)(3)

☐ 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: Jeremy M. Brune, CPA Telephone Number: (779) 875 - 3979
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 10/01/19 to 09/30/20 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) Jean Justie
(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date) _____
(Print Name and Title) Jeremy M. Brune, CPA
Chief Executive Officer
(Firm Name & Address) Jeremy Brune & Associates, LLC
2508 Riverwalk Drive Plainfield, Illinois 60586
(Telephone) (779) 875 - 3979 Fax # (866) 216 - 5355

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

0033779 Report Period Beginning: 10/01/19 Ending: 09/30/20

D. How many bed reserve days during this year were paid by the Department?

0 (Do not include bed reserve days in Section B.)

N/A

N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

I. On what date did you start providing long term care at this location?

Date started 01/20/72

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 102 and days of care provided 3,937

Medicare Intermediary **National Government Services, Inc.**

IV. ACCOUNTING BASIS

ACCRUAL	☒	MODIFIED		
CASH*	☐	CASH*	☐	

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

Tax Year: 09/30/20 **Fiscal Year:** 09/30/20

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

SEE ACCOUNTANTS' PREPARATION REPORT

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number Brandel Health and Rehab # 0033779 Report Period Beginning: 10/01/19 Ending: 09/30/20

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	486,920	60,234	151,586	698,740		698,740		698,740			1
2	Food Purchase		264,095		264,095		264,095	(8,365)	255,730			2
3	Housekeeping	152,357	30,558	583	183,498		183,498		183,498			3
4	Laundry	9,340	10,556	150,244	170,140		170,140		170,140			4
5	Heat and Other Utilities			131,686	131,686		131,686	(11,643)	120,043			5
6	Maintenance	64,722	15,581	67,944	148,247		148,247	4,900	153,147			6
7	Other (specify):* See Supplemental	9,475			9,475		9,475	9	9,484			7
8	TOTAL General Services	722,815	381,023	502,042	1,605,880		1,605,880	(15,099)	1,590,781			8
	B. Health Care and Programs											
9	Medical Director			36,000	36,000		36,000		36,000			9
10	Nursing and Medical Records	3,735,031	184,478	76,301	3,995,810		3,995,810		3,995,810			10
10a	Therapy											10a
11	Activities	228,750	2,308	2,614	233,673		233,673		233,673			11
12	Social Services	159,724	265	7,599	167,588		167,588		167,588			12
13	CNA Training											13
14	Program Transportation	3,803			3,803		3,803	(2,623)	1,180			14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	4,127,308	187,052	122,514	4,436,874		4,436,874	(2,623)	4,434,251			16
	C. General Administration											
17	Administrative	146,147			146,147		146,147	46,965	193,112			17
18	Directors Fees											18
19	Professional Services			821,734	821,734		821,734	(726,091)	95,643			19
20	Dues, Fees, Subscriptions & Promotions			32,903	32,903		32,903	9,654	42,557			20
21	Clerical & General Office Expenses	202,227	20,206	192,143	414,576		414,576	238,320	652,896			21
22	Employee Benefits & Payroll Taxes			1,238,253	1,238,253		1,238,253		1,238,253			22
23	Inservice Training & Education			4,042	4,042		4,042	198	4,240			23
24	Travel and Seminar			1,371	1,371		1,371	13,503	14,874			24
25	Other Admin. Staff Transportation			581	581		581	12,431	13,012			25
26	Insurance-Prop.Liab.Malpractice			139,719	139,719		139,719	3,128	142,847			26
27	Other (specify):* See Supplemental							57,977	57,977			27
28	TOTAL General Administration	348,374	20,206	2,430,747	2,799,327		2,799,327	(343,915)	2,455,412			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,198,497	588,281	3,055,303	8,842,081		8,842,081	(361,637)	8,480,444			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' PREPARATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Description		Salaries		Supplies		Other		Total
Line 7 - Other General Services								
Security		9,475						9,475
CLCS Allocation								-
Employee Benefits						9		9
								-
								-
								-
								-
Sub-Total		<u>9,475</u>		<u>-</u>		<u>9</u>		<u>9,484</u>
Line 15 - Other Health Care Services								
								-
								-
								-
								-
								-
								-
								-
Sub-Total		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Line 27 - Other General Administration								
CLCS Allocation								-
Employee Benefits						57,977		57,977
								-
								-
								-
								-
								-
Sub-Total		<u>-</u>		<u>-</u>		<u>57,977</u>		<u>57,977</u>

Brandel Health and Rehab
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Total
				Travel	Accomodations	Meals	
Kevin McDonell	Various	Various	Various	357	-	-	357
Amy Lane	Various	Various	Various	267	-	-	267
Rejillian Martinez	Various	Various	Various	329	-	-	329
							-
CLCS (Allocation)	Various	Various	Various	12,431	-	-	12,431
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
Total				13,384	-	-	13,384

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			756,586	756,586		756,586	36,130	792,716			30
31	Amortization of Pre-Op. & Org.			1,516	1,516		1,516	(1,516)	(0)			31
32	Interest			43,213	43,213		43,213	(43,213)	(0)			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,833	3,833		3,833		3,833			35
36	Other (specify):* See Supplemental							5,832	5,832			36
37	TOTAL Ownership			805,148	805,148		805,148	(2,767)	802,381			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		268,382	680,563	948,945		948,945		948,945			39
40	Barber and Beauty Shops	23,751	490		24,240		24,240		24,240			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			199,845	199,845		199,845		199,845			42
43	Other (specify):* See Supplemental	80,552	77	21,157	101,786		101,786		101,786			43
44	TOTAL Special Cost Centers	104,302	268,949	901,565	1,274,816		1,274,816		1,274,816			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	5,302,799	857,230	4,762,016	10,922,044		10,922,044	(364,404)	10,557,640			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' PREPARATION REPORT

Page 4 Supplemental Schedule

Description	Salaries		Supplies		Other		Total	
Line 36 - Other Capital Costs								
CLCS Allocation								-
Property Costs						5,832		5,832
								-
								-
								-
								-
Sub-Total		-		-		5,832		5,832
Line 43 - Other Special Cost Centers								
Marketing & Fund Raising		80,552		77		21,157		101,786
								-
								-
								-
								-
								-
Sub-Total		80,552		77		21,157		101,786

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,365)	02		4
5	Telephone, TV & Radio in Resident Rooms	(13,482)	05		5
6	Rented Facility Space	(272)	06		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(43,213)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(162,956)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(4,139)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (232,427)		\$	30

BHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(131,977)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (131,977)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (364,404)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Revenue	\$ (2,623)	14	1
2	Amortization	(1,516)	31	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(4,139)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Brandel Health and Rehab# 0033779

Report Period Beginning:

10/01/19

Ending:

09/30/20**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,365)	0	0	0	0	0	0	0	0	0	0	(8,365)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(13,482)	0	1,839	0	0	0	0	0	0	0	0	(11,643)	5
6	Maintenance	(272)	86	5,086	0	0	0	0	0	0	0	0	4,900	6
7	Other (specify):*	0	9	0	0	0	0	0	0	0	0	0	9	7
8	TOTAL General Services	(22,119)	95	6,925	0	0	0	0	0	0	0	0	(15,099)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,623)	0	0	0	0	0	0	0	0	0	0	(2,623)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(2,623)	0	0	0	0	0	0	0	0	0	0	(2,623)	16
	C. General Administration													
17	Administrative	0	46,965	0	0	0	0	0	0	0	0	0	46,965	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	(726,091)	0	0	0	0	0	0	0	0	(726,091)	19
20	Fees, Subscriptions & Promotions	0	0	9,654	0	0	0	0	0	0	0	0	9,654	20
21	Clerical & General Office Expenses	(162,956)	274,467	126,809	0	0	0	0	0	0	0	0	238,320	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	198	0	0	0	0	0	0	0	0	198	23
24	Travel and Seminar	0	0	13,503	0	0	0	0	0	0	0	0	13,503	24
25	Other Admin. Staff Transportation	0	0	12,431	0	0	0	0	0	0	0	0	12,431	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,128	0	0	0	0	0	0	0	0	3,128	26
27	Other (specify):*	0	57,977	0	0	0	0	0	0	0	0	0	57,977	27
28	TOTAL General Administration	(162,956)	379,409	(560,368)	0	0	0	0	0	0	0	0	(343,915)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(187,698)	379,504	(553,443)	0	0	0	0	0	0	0	0	(361,637)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Brandel Health and Rehab # 0033779 Report Period Beginning: 10/01/19 Ending: 09/30/20

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	36,130	0	0	0	0	0	0	0	0	36,130	30
31	Amortization of Pre-Op. & Org.	(1,516)	0	0	0	0	0	0	0	0	0	0	(1,516)	31
32	Interest	(43,213)	0	0	0	0	0	0	0	0	0	0	(43,213)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	5,832	0	0	0	0	0	0	0	0	5,832	36
37	TOTAL Ownership	(44,729)	0	41,962	0	0	0	0	0	0	0	0	(2,767)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(232,427)	379,504	(511,481)	0	0	0	0	0	0	0	0	(364,404)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Covenant Living Communities & Services	100.00%	See Page 6 - Supplemental				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	6	Maintenance - Salary	\$	Covenant Living Communities & Services	100.00%	\$ 86	\$ 86	1
2	V	7	Employee Benefits		Covenant Living Communities & Services	100.00%	9	9	2
3	V	17	Administration - Salary		Covenant Living Communities & Services	100.00%	46,965	46,965	3
4	V	21	Office & Clerical - Salary		Covenant Living Communities & Services	100.00%	274,467	274,467	4
5	V	27	Employee Benefits		Covenant Living Communities & Services	100.00%	57,977	57,977	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$ 379,504	\$ * 379,504	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Covenant Living Communities & Services	100.00%	\$ 1,839	\$ 1,839	15
16	V	6	Maintenance - Other		Covenant Living Communities & Services	100.00%	5,086	5,086	16
17	V	19	Professional Services	815,762	Covenant Living Communities & Services	100.00%	89,671	(726,091)	17
18	V	20	Dues, Fees & Subscriptions		Covenant Living Communities & Services	100.00%	9,654	9,654	18
19	V	21	Office & Clerical - Other		Covenant Living Communities & Services	100.00%	126,809	126,809	19
20	V	23	Inservice Training & Education		Covenant Living Communities & Services	100.00%	198	198	20
21	V	24	Travel and Seminar		Covenant Living Communities & Services	100.00%	13,503	13,503	21
22	V	25	Other Admin Transportation		Covenant Living Communities & Services	100.00%	12,431	12,431	22
23	V	26	Insurance		Covenant Living Communities & Services	100.00%	3,128	3,128	23
24	V	30	Depreciation		Covenant Living Communities & Services	100.00%	36,130	36,130	24
25	V	31	Amortization		Covenant Living Communities & Services	100.00%	0		25
26	V	32	Interest		Covenant Living Communities & Services	100.00%	0		26
27	V	36	Other Property Cost		Covenant Living Communities & Services	100.00%	5,832	5,832	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 815,762			\$ 304,281	\$ * (511,481)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Brandel Health and Rehab

0033779

Report Period Beginning:

10/01/19

Ending:

09/30/20

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Board of Directors				Cov. Liv. Comm.			2
3					& Services	Skokie, IL	Home Office	3
4	Mark Eastburg		Brandel Manor	Turlock , CA	Brandel Manor	Turlock, CA	Asst. Living	4
5	Matthew Manlove		Brandel Health and Rehab	Northbrook, IL	Covenant Living			5
6	Sarah Bentley		Colonial Acres Healthcare	Golden Valley, MN	of Northbrook	Northbrook, IL	Asst. & Ind. Living	6
7	Pamela Christensen		Covenant Shores HC	Mercer Island, WA	Covenant Living			7
8	Kara Davis		Covenant Village Care Center	Plantation, FL	of Golden Valley	Golden Valley, MN	Asst. & Ind. Living	8
9	Andrew Vanover		Covenant Village Care Center	Turlock, CA	Covenant Living			9
10	Dale Rinard		Village Care and Rehab Center	Westminister, CO	at the Shores	Mercer Island, WA	Asst. & Ind. Living	10
11	Mary Palmer		Michaelsen Health Center	Batavia, IL	Covenant Living			11
12	Robert Martin		Mount Miguel Covenant Village	Spring Valley, CA	of Florida	Plantation, FL	Asst. & Ind. Living	12
13	Kurt Kincanon		The Samarkand	Santa Barbara, CA	Covenant Living			13
14	Janet Creaney		Covenant Living at Windsor Park	Carol Stream, IL	of Turlock	Turlock, CA	Asst. & Ind. Living	14
15	John Fredrickson		Covenant Village of Great Lakes	Grand Rapids, MI	Covenant Living			15
16	Terri Cunliffe		Pilgrim Manor	Cromwell, CT	of Colorado	Westminister, CO	Asst. & Ind. Living	16
17	Roger Oxendale		Inverness Village	Tulsa, OK	Covenant Living			17
18	John Wenrich				at the Holmstad	Batavia, IL	Asst. & Ind. Living	18
19					Covenant Living			19
20					at Mount Miguel	Spring Valley, CA	Asst. & Ind. Living	20
21					Covenant Living			21
22					at the Samarkand	Santa Barbara, CA	Asst. & Ind. Living	22
23					Covenant Living			23
24					at Windsor Park	Carol Stream, IL	Asst. & Ind. Living	24
25					Covenant Living			25
26					at Greak Lakes	Grand Rapids, MI	Asst. & Ind. Living	26
27					Covenant Living			27
28					of Cromwell	Cromwell, CT	Asst. & Ind. Living	28
29					Covenant Living			29
30					of Geneva	Geneva, IL	Ind. Living	30

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2					Covenant Living			2
3					at Inverness	Tulsa, OK	Asst. & Ind. Living	3
4					Covenant Living			4
5					at Bixby	Bixby, OK	Asst. & Ind. Living	5
6					Cov. Care at Home	St. Charles, IL	HH & Hospice	6
7					Cov. Care at Home	Turlock, CA	HH & Hospice	7
8					Cov. Home			8
9					of Chicago	Chicago, IL	Supportive Living	9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	N/A										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

*** If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.**

SEE ACCOUNTANTS' PREPARATION REPORT

Ending: 09/30/20

(773) 878 - 2289

IL478-2471

Facility Name & ID Number Brandel Health and Rehab # 0033779 Report Period Beginning: 10/01/19 Ending: 09/30/20

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Covenant Living Communities & Services
Street Address 5700 Old Orchard Road
City / State / Zip Code Skokie, Illinois 60077
Phone Number (773) 878 - 2294
Fax Number (773) 878 - 2289

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Operating Expenses	369,928,000	35	\$ 64,911	\$	10,479,344	\$ 1,839	1
2	6	Maintenance - Other	Operating Expenses	369,928,000	35	179,556		10,479,344	5,086	2
3	19	Professional Services	Operating Expenses	369,928,000	35	3,165,446		10,479,344	89,671	3
4	20	Dues, Fees & Subscriptions	Operating Expenses	369,928,000	35	340,777		10,479,344	9,654	4
5	21	Office & Clerical - Other	Operating Expenses	369,928,000	35	4,476,455		10,479,344	126,809	5
6	23	Inservice Training & Education	Operating Expenses	369,928,000	35	7,006		10,479,344	198	6
7	24	Travel and Seminar	Operating Expenses	369,928,000	35	476,672		10,479,344	13,503	7
8	25	Other Admin Transportation	Operating Expenses	369,928,000	35	438,807		10,479,344	12,431	8
9	26	Insurance	Operating Expenses	369,928,000	35	110,413		10,479,344	3,128	9
10	30	Depreciation	Operating Expenses	369,928,000	35	1,275,414		10,479,344	36,130	10
11	31	Amortization	Direct Allocation	1	1	73,316				11
12	32	Interest	Direct Allocation	1	1	922,774				12
13	36	Other Property Cost	Operating Expenses	369,928,000	35	205,861		10,479,344	5,832	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 11,737,408	\$		\$ 304,281	25

SEE ACCOUNTANTS' PREPARATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	2012A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2012	\$	539,199	2034	4.5-5.0%	\$ 25,410	1
2	2012C Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2012		317,383	2023	2.0-5.0%	16,613	2
3	2018A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2012		3,302,763	2049	5.0%	165,139	3
4				Capitalized Interest							(165,139)	4
5												5
	Working Capital											
6	Financing Assessment										1,190	6
7												7
8												8
9	TOTAL Facility Related						\$	4,159,345			\$ 43,213	9
	B. Non-Facility Related*											
10												10
11	Interest Income										(43,213)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$ (43,213)	14
15	TOTALS (line 9+line14)						\$	4,159,345			\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' PREPARATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

FACILITY NAME Brandel Health and Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0033779

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

Enter the tax index number and real estate tax assessed for 2019 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2019.

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

PLEASE NOTE: *Payment information from the Internet* or otherwise is **not considered acceptable tax bill documentation** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																					
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	1																			
3. Under or (over) accrual (line 2 minus line 1).			\$	2																			
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	3																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	4																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.			\$	5																			
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7																				
Real Estate Tax History:																							
Real Estate Tax Bill for Calendar Year:	2015		8	<table><tr><td colspan="3">FOR BHF USE ONLY</td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2019</td><td>\$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td>16</td></tr></table>	FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2019	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
FOR BHF USE ONLY																							
13	FROM R. E. TAX STATEMENT FOR 2019	\$	13																				
14	PLUS APPEAL COST FROM LINE 5	\$	14																				
15	LESS REFUND FROM LINE 6	\$	15																				
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																				
	2016		9																				
	2017		10																				
	2018		11																				
	2019		12																				
Brandel Health and Rehab is not subject to real estate taxes.																							

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' PREPARATION REPORT

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 77,894

B. General Construction Type: Exterior Brick MasonryFrame SteelNumber of Stories 1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1973	\$ 70,272	1
2	CLCS (TC-\$2,000,000)			56,656	2
3	TOTALS			\$ 126,928	3

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	102		1974	1974	\$ 1,467,406	\$		\$	\$	\$	4
5			1975	1975	2,250						5
6			1976	1976	1,916						6
7			1977	1977	2,769						7
8			1978	1978	7,643						8
	Improvement Type**										
9	Various			1979	18,220						9
10	Various			1980	20,844						10
11	Various			1981	38,116						11
12	Various			1982	17,734						12
13	Various			1984	13,999						13
14	Various			1985	189,803						14
15	Various			1986	36,791						15
16	Various			1987	26,840						16
17	Various			1988	41,930						17
18	Various			1989	614,857						18
19	Various			1990	84,534						19
20	Various			1991	30,632						20
21	Various			1992	18,213						21
22	Various			1993	10,084						22
23	Various			1994	31,384						23
24	Various			1995	4,965						24
25	Various			1996	5,267						25
26	Various			1997	28,305						26
27	Various			1998	2,109,189						27
28	Various			1999	180,129						28
29	Various			2000	4,050,990						29
30	Various			2001	104,552						30
31	Various			2002	60,740						31
32	Various			2003	88,626						32
33	Various			2004	77,434						33
34	Various			2005	17,390						34
35	Various			2006	9,227						35
36	Various			2007	132,272						36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Brandel Health and Rehab

0033779

Report Period Beginning:

10/01/19

Ending:

09/30/20

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Various	2008	\$ 163,760	\$		\$	\$	\$	37
38	Various	2009	90,584						38
39	Various	2010	421,594						39
40	Various	2011	34,694						40
41	Various	2012	353,460						41
42	Various	2013	223,552						42
43	Various	2014	31,147						43
44	Various	2015	44,809						44
45	Various	2016	2,225,315						45
46	Gazebo	2017	7,101						46
47	Fire Barrier - Upgraded	2017	3,698						47
48	Replaced Fire Panel Connected to Sprinkler System	2017	43,473						48
49	Canopy	2017	4,985						49
50	Sound System - Dining Room and Chapel	2017	17,750						50
51	Ceiling Tiles, Lighting, Flooring, Rails, Window Treatments,								51
52	Paint, Cabinets, Toilets, Grab Bars - Resident Rooms / Baths	2017	310,885						52
53	HVAC and Upgraded Hot Water System - 200 Wing	2017	260,471						53
54	Fire Panel Transformer Replacement	2017	100,225						54
55	HVAC and Upgraded Hot Water System - 200 Wing	2018	209,546						55
56	Emergency Power System	2018	22,504						56
57	Code Updates - Oxygen Room	2018	5,678						57
58	Electrical Outlets Replacement	2018	10,850						58
59	Fire Dampers	2018	10,920						59
60	Automatic Safety Doors - Lobby	2018	12,744						60
61	HVAC Roof Top Unit - Orchard Court	2018	29,971						61
62	Floor - Cooler	2018	4,105						62
63	Freezer Refrigeration System	2018	22,168						63
64	Sprinkler System Repairs	2019	14,993						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 14,226,033	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Brandel Health and Rehab

0033779

Report Period Beginning:

10/01/19

Ending:

09/30/20

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 14,226,033	\$		\$	\$	\$	1
2								2
3 Covenant Living Communities & Services (Allocation)								3
4								4
5 Building Improvements (TC = \$60,000)	2006	1,700						5
6 Building Improvements (TC = \$5,278,056)	2008	149,517						6
7 Building Improvements (TC = \$35,925)	2009	1,018						7
8 Building Improvements (TC = \$11,309)	2010	320						8
9 Building Improvements (TC = \$14,820)	2011	420						9
10 Building Improvements (TC = \$116,981)	2015	3,314						10
11 Building Improvements (TC = \$737,063)	2016	20,880						11
12 Building Improvements (TC = \$107,278)	2017	3,039						12
13 Building Improvements (TC = \$137,159)	2018	3,885						13
14 Building Improvements (TC = \$24,237)	2019	687						14
15 Building Improvements (TC = \$180,424)	2020	5,111						15
16 Land Improvements (TC = \$32,653)	2008	925						16
17 Land Improvements (TC = \$15,260)	2016	432						17
18 Land Improvements (TC = \$211,166)	2018	5,982						18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31 Depreciation - Brandel Care and Rehab			756,586		756,586		12,132,392	31
32 Depreciation - Covenant Living Communities & Services			36,130		36,130			32
33								33
34 TOTAL (lines 1 thru 33)		\$ 14,423,262	\$ 792,716		\$ 792,716	\$	\$ 12,132,392	34

SEE ACCOUNTANTS' PREPARATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,616,747	\$	\$	\$		\$	71
72	Current Year Purchases	101,426						72
73	Fully Depreciated Assets							73
74	CLCS (TC = \$13,247,643)	375,280						74
75	TOTALS	\$2,093,453	\$	\$	\$		\$	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Bus	2010	\$5,869	\$	\$	\$		\$	76
77	CLCS (TC = \$131,480)			3,725						77
78										78
79										79
80	TOTALS			\$9,594	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$16,653,237	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$792,716	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$792,716	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$12,132,392	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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?
If NO, see instructions. ☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .
9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ 3,833 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' PREPARATION REPORT

Description		Amount		Total
Building Rental				
N/A				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		-	-	
Equipment Rental				
Konica Minolta (Copier)		3,833		3,833
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		3,833	3,833	

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' PREPARATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 252,454	\$		\$ 252,454	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			108,015			108,015	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			265,802			265,802	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				157,511		157,511	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					110,871		110,871	12
13	Other (specify): See Supplemental	39 - 03				54,292			54,292	13
14	TOTAL			\$		\$ 680,563	\$ 268,382		\$ 948,945	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' PREPARATION REPORT

Brandel Health and Rehab
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 16 Supplemental Schedule

Description	Salaries		Supplies		Other		Total
Medical Supplies				110,871			110,871
Laboratory and Radiology						47,904	47,904
Other						6,388	6,388
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total		-		110,871		54,292	165,163

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$		1
2	Cash-Patient Deposits	1,045		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 216,416)	686,865		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	45,319		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 733,229	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	70,272		13
14	Buildings, at Historical Cost	12,623,118		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,934,901		16
17	Accumulated Depreciation (book methods)	(12,132,392)		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): See Supplemental	24,614,034		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 28,109,934	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 28,843,163	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,425,095	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,045		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	68,806		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	186,725		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,681,671	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,159,345		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,159,345	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,841,016	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 22,002,147	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 28,843,163	\$	48

Description		Operating		Building		Total
Line 9 - Other Current Assets						
						-
						-
						-
						-
						-
Sub-Total		-		-		-
Line 23 - Long Term Assets						
Debt Service Costs (Net - Amortization)		62,326				62,326
Bond Discount (Net - Amortization)		5,517				5,517
Designated Assets		10,265,626				10,265,626
Construction in Progress		220,823				220,823
Intercompany Receivables		14,059,742				14,059,742
Sub-Total		24,614,034		-		24,614,034
Line 36 - Other Current Liability						
Bond Premium (Net - Amortization)		186,725				186,725
						-
						-
						-
						-
Sub-Total		186,725		-		186,725
Line 43 - Long term Liabilities						
						-
						-
						-
						-
						-
Sub-Total		-		-		-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 21,516,195	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 21,516,195	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	485,952	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 485,952	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 22,002,147	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Brandel Health and Rehab

0033779

Report Period Beginning: 10/01/19

Ending:

09/30/20

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,209,284	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,209,284	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	278,760	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 278,760	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	11	12
13	Barber and Beauty Care	20,210	13
14	Non-Patient Meals	8,365	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	272	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 28,858	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	545,846	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 545,846	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental</u>	345,248	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 345,248	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,407,996	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,605,880	31
32	Health Care	4,436,874	32
33	General Administration	2,799,327	33
	B. Capital Expense		
34	Ownership	805,148	34
	C. Ancillary Expense		
35	Special Cost Centers	1,074,971	35
36	Provider Participation Fee	199,845	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,922,044	40
41	Income before Income Taxes (line 30 minus line 40)**	485,952	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 485,952	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,120,251	44
45	Private Pay - Net Inpatient Revenue	6,142,727	45
46	Medicare - Net Inpatient Revenue	2,394,489	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	551,817	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,209,284	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

SEE ACCOUNTANTS' PREPARATION REPORT

Description	Amount		Total
HHS COVID-19 Grant	342,625		342,625
Transportation Revenue	2,623		2,623
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
Total	345,248		345,248

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,989	2,111	\$ 125,880	\$ 59.63	1
2	Assistant Director of Nursing	1,251	1,307	59,753	45.72	2
3	Registered Nurses	29,050	31,216	1,205,149	38.61	3
4	Licensed Practical Nurses	12,597	13,363	410,320	30.71	4
5	CNAs & Orderlies	79,572	85,257	1,651,944	19.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,132	3,353	80,622	24.04	9
10	Activity Assistants	8,760	9,409	148,128	15.74	10
11	Social Service Workers	3,726	3,997	111,147	27.81	11
12	Dietician					12
13	Food Service Supervisor	862	937	26,973	28.79	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,441	5,936	117,429	19.78	15
16	Dishwashers	21,571	23,094	342,518	14.83	16
17	Maintenance Workers	1,932	2,186	64,722	29.61	17
18	Housekeepers	8,340	9,100	152,357	16.74	18
19	Laundry	599	637	9,340	14.66	19
20	Administrator	2,083	2,238	127,860	57.13	20
21	Assistant Administrator					21
22	Other Administrative	213	224	18,287	81.64	22
23	Office Manager					23
24	Clerical	7,340	7,887	202,227	25.64	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,144	2,266	74,963	33.08	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	10,429	11,593	373,180	32.19	33
34	TOTAL (lines 1 - 33)	201,031	216,111	\$ 5,302,799 *	\$ 24.54	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director		36,000	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant		9,342	10 - 03	38
39	Pharmacist Consultant		14,597	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		516	11 - 03	44
45	Social Service Consultant		1,200	12 - 03	45
46	Other(specify) See Supplemental		133,061		46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 194,716		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' PREPARATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Brandel Health and Rehab
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Security	7	455	498	9,475	19.03		
Memory Support Coordinator	10	1,871	2,076	55,555	26.76		
Reimbursement Coordinator	10	1,973	2,111	112,523	53.30		
Scheduling Coordinator	10	1,804	2,163	38,944	18.00		
Chaplain	12	676	750	29,662	39.55		
Director of Resident Services	12	587	655	16,337	24.94		
Wellness Coordinator	12	98	106	2,578	24.32		
Driver	14	169	194	3,803	19.60		
Beautician	40	938	1,003	23,751	23.68		
Healthcare Navigator	43	1,858	2,037	80,552	39.54		
					-		
					-		
					-		
					-		
Total		10,429	11,593	373,180	32.19		

Contracted Services

Dietary Management	1			132,486
Chaplain	12			575
Total			-	133,061

STATE OF ILLINOIS

Facility Name & ID NumberBrandel Health and Rehab# 0033779Report Period Beginning:10/01/19Ending:09/30/20Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kathryn Berg	Administrator	0	\$ 127,860
Hilde Sager	Exec. Director	0	18,287
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 146,147

B. Administrative - Other

Description	Amount
	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Covenant Living		\$
Communities & Services	Management Fees	815,762
Plante Moran, PLLC	Audit / Tax Services	660
Jeremy Brune & Assoc, LLC	Cost Reports / Consulting	2,500
National Research	Consulting Services	2,812
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 821,734

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 133,206
Unemployment Compensation Insurance	17,045
FICA Taxes	378,349
Employee Health Insurance	519,854
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Retirement Benefits	157,938
Group Life and Disability Insurance	8,642
Other Benefits	23,219
TOTAL (agree to Schedule V, line 22, col.8)	

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check (Indicate # of checks performed)	1,381
Patient Background Checks	
Dues and Subscriptions - Other	7,976
Dues and Subscriptions - Associations	18,083
Licenses and Permits	3,473
CLCS (Allocation)	9,654
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	1,371
CLCS (Allocation)	13,503
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 14,874

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Brandel Health and Rehab
Medicaid Cost Report
10/01/19 - 09/30/20

Page 21 Supplemental Schedule - Seminar and Travel Schedule

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IL478-2471