

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000013

Facility Name: Brookstone Estates Mattoon

Address: 1920 Brookstone LaneMattoon61938

County: Coles

Telephone Number: (217) 235-5881 Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 6/1/2021

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

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

Name: Steven N. Lavenda
Telephone Number: (847) - 282- 6300
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 6/1/2021 to 12/31/2021 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)
(Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed)
(Print Name and Title) Steven N. Lavenda, CPA Partner
(Firm Name & Address) Marcum LLP Nine Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax (847) 282-6301

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 MattoonReport Period Beginning: 6/1/2021 Ending: 12/31/2021**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	41	Single Unit Apartment	41	8,774	1
2	6	Double Unit Apartment	6	1,284	2
3		Other			3
4	47	TOTALS	47	10,058	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	4,327	3,174		7,501	5
6	Double Unit		923		923	6
7	Other					7
8	TOTALS	4,327	4,097		8,424	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.)** 83.75%

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

N/A Also, indicate the number of unpaid bed-hold days the SLF
had during this year. N/A (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**

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NOTax Year: 12/31/21 Fiscal Year: 12/31/21

* 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 therequired payments of interest and principal? N/AIf 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 therequired payments of interest and principal? N/AIf 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 facilitymake all of the required payments of interest and principal? N/AIf no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: Brookstone Estates Mattoon

Report Period Beginning:

6/1/2021

Ending:

12/31/2021

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	104,759	76,842	2,011	183,612	(88)	183,524	1
2	Housekeeping, Laundry and Maintenance	13,439	6,100	22,474	42,013	1,604	43,617	2
3	Heat and Other Utilities			49,890	49,890	(12,243)	37,647	3
4	Other (specify):							4
5	TOTAL General Services	118,198	82,942	74,375	275,515	(10,727)	264,788	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	149,001		1,879	150,880	2,322	153,202	6
7	Activities and Social Services	23,464	2,291	648	26,403	616	27,019	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	172,465	2,291	2,527	177,283	2,938	180,221	9
	C. General Administration							
10	Administrative and Clerical	64,601	3,476	151,316	219,393	(35,067)	184,326	10
11	Marketing Materials, Promotions and Advertising		1,215	18,836	20,051	5,406	25,457	11
12	Employee Benefits and Payroll Taxes			70,800	70,800		70,800	12
13	Insurance-Property, Liability and Malpractice			23,016	23,016	1,047	24,063	13
14	Other (specify):					7,551	7,551	14
15	TOTAL General Administration	64,601	4,691	263,968	333,260	(21,063)	312,197	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	355,264	89,924	340,870	786,058	(28,852)	757,206	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			21,095	21,095	4,680	25,775	17
18	Interest							18
19	Real Estate Taxes			94,667	94,667		94,667	19
20	Rent -- Facility and Grounds			165,846	165,846	3,814	169,660	20
21	Rent -- Equipment			3,648	3,648		3,648	21
22	Other (specify):							22
23	TOTAL Ownership			285,256	285,256	8,494	293,750	23
24	GRAND TOTAL (Sum of lines 16 and 23)	355,264	89,924	626,126	1,071,314	(20,358)	1,050,956	24

STATE OF ILLINOIS		Page 3A
Brookstone Estates Mattton		
Report Period Beginning:	6/1/2021	
Ending:	12/31/2021	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	2,507	17 1
2 Guest Meals	(88)	01 2
3 Bank Service Charges	(230)	10 3
4 Resident Gifts	(292)	10 4
5 Bad Debt-Tenant	(6,773)	10 5
6 Meals & Entertainment	(253)	10 6
7 Cable TV	(12,377)	03 7
8 Management Fees	(49,864)	10 8
9 Partnership Management Fee	(21,818)	10 9
10 Pathway Management Allocation		10
11 Maintenance	1,604	02 11
12 Utilities	34	03 12
13 Health Care / Personal Care	2,322	06 13
14 Community Life	616	07 14
15 Administrative-SLF Only	10,658	10 15
16 Marketing	5,406	11 16
17 Insurance	1,407	13 17
18 Employee Benefits-SLF Only	805	14 18
19 Depreciation	2,173	17 19
20 Rent - Building	3,814	20 20
21 Administrative	33,504	10 21
22 Employee Benefits	6,746	14 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		49
50		50
51		51
52		52
53		53
54		54
55		55
56		56
57		57
58		58
59		59
60		60
61		61
62		62
63		63
64		64
65		65
66		66
67		67
68		68
69		69
70		70
71		71
72		72
73		73
74		74
75		75
76		76
77		77
78		78
79		79
80		80
81		81
82		82
83		83
84		84
85		85
86		86
87		87
88		88
89		89
90		90
91		91
92		92
93		93
94		94
95		95
96		96
97		97
98		98
99		99
100		100
101 Total	(20,358)	101

Facility Name: Brookstone Estates Mattoon

Report Period Beginning 6/1/2021 Ending: 12/31/2021

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.54	\$ 28.81	1
2	Licensed Practical Nurses	0.04	23.07	2
3	Certified Nurse Assistants	4.09	13.50	3
4	Activity Director & Assistants	0.90	12.48	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3.62	13.92	7
8	Dishwashers			8
9	Maintenance Workers	0.07	18.29	9
10	Housekeepers	0.42	12.42	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.23	25.19	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	10.91	\$ 15.66	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES			
Name	1	City	2
See Attached			

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	Jerry Finis		0.24	\$ 1,128	1
2					2
3					3
4					4
5					5
Total				\$ 1128	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: If yes, what is the value of 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 Mattoon Report Period Beginning: 6/1/2021 Ending: 12/31/2021

VIII. OWNERSHIP COSTS

A. Purchase price of land \$ Year land was acquired

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				19,007		20	950	950	950	6
7											7
8	Allocated from Pathway Management					2,173			(2,173)		8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 19,007	\$ 2,173		\$ 950	\$ (1,223)	\$ 950	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	\$ 248,251	\$ 21,095	\$ 24,825	3,730		\$ 24,825	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 248,251	\$ 21,095	\$ 24,825	3,730		\$ 24,825	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

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

1	2	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	Carpeting	2021	\$ 3,442	\$ 2,173	20	\$ 172	\$ (2,001)	\$ 172	1
2	Carpeting	2021	11,244		20	562	562	562	2
3	Leasehold Improvements	2021	4,320		20	216	216	216	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	TOTAL (lines 1 thru 33)		\$ 19,007	\$ 2,173		\$ 950	\$ (1,223)	\$ 950	34

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

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	
1			\$	\$ 2,173		\$	\$ (2,173)	\$	1
2									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	TOTAL (lines 1 thru 33)		\$	\$ 2,173		\$	\$ (2,173)	\$	34

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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1									1
2									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	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 6/1/2021 Ending: 12/31/2021

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: REIT

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			/ /	\$ 164,783			3
4	Additions			/ /				4
5	Offsite Storage			/ /	1,063			5
6	Allocated from Pathway			/ /	3,814			6
7	TOTAL				\$ 169,660			7

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

9. Rental amount for movable equipment \$ 3,649

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1					/ /	\$	\$	/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

STATE OF ILLINOIS

Page 7

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 6/1/2021

Ending: 12/31/2021

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 399,750	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	385,230		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,190		6
7	Other Prepaid Expenses	5,857		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	19,038		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 826,065	\$	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	19,007		15
16	Equipment, at Historical Cost	248,251		16
17	Accumulated Depreciation (book methods)	(21,096)		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 Attached			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 246,162	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,072,227	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 428,532	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	28,286		30
31	Accrued Taxes Payable	150,069		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	516,608		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,123,495	\$	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				42
43	See Attached			43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,123,495	\$	45
46	TOTAL EQUITY	\$ (51,268)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,072,227	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 6/1/2021

Ending:

12/31/2021

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 996,618	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 996,618	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	88	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 88	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	See Attached	2,752	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,752	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 999,458	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	275,515	19
20	Health Care/ Personal Care	177,283	20
21	General Administration	333,260	21
	B. Capital Expense		
22	Ownership	285,256	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)	\$ 1,071,314	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (71,856)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (71,856)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 535,087	32
33	Private Pay - Net Inpatient Revenue	461,531	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 996,618	37