

		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: 1000024

Facility Name: Brookstone Estates Vandalia

Address: 1607 West Fillmore Vandalia 64497

County: Fayette

Telephone Number: (618) 283-9825 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

III. STATISTICAL DATA

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

Date of change in certified units N/A

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	39	Single Unit Apartment	39	8,346	1
2	7	Double Unit Apartment	7	1,498	2
3		Other		691	3
4	46	TOTALS	46	10,535	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	4,515	3,831		8,346	5
6	Double Unit		1,498		1,498	6
7	Other	140	551		691	7
8	TOTALS	4,655	5,880		10,535	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified  
bed days on line 4, column 4.) 100.00%

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 ☐ NO

Tax 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 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

## STATE OF ILLINOIS

Page 3

Facility Name: Brookstone Estates Vandalia

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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	64,848	65,432	258	130,538		130,538	1
2	Housekeeping, Laundry and Maintenance	28,541	7,674	26,676	62,891	155	63,046	2
3	Heat and Other Utilities			35,212	35,212	(7,751)	27,461	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	93,389	73,106	62,146	228,641	(7,596)	221,045	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	149,438		2,260	151,698	2,904	154,602	6
7	Activities and Social Services	11,061	2,913	100	14,074	771	14,845	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	160,499	2,913	2,360	165,772	3,675	169,447	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	68,089	2,136	161,434	231,659	(36,803)	194,856	10
11	Marketing Materials, Promotions and Advertising		116	24,187	24,303	6,761	31,064	11
12	Employee Benefits and Payroll Taxes			67,841	67,841		67,841	12
13	Insurance-Property, Liability and Malpractice			23,156	23,156	1,309	24,465	13
14	Other (specify):					9,443	9,443	14
15	<b>TOTAL General Administration</b>	68,089	2,252	276,618	346,959	(19,290)	327,669	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	321,977	78,271	341,124	741,372	(23,210)	718,162	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			50,596	50,596	10,237	60,833	17
18	Interest							18
19	Real Estate Taxes			43,608	43,608		43,608	19
20	Rent -- Facility and Grounds			208,192	208,192	4,770	212,962	20
21	Rent -- Equipment			7,125	7,125		7,125	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			309,521	309,521	15,007	324,528	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	321,977	78,271	650,645	1,050,893	(8,204)	1,042,689	24

STATE OF ILLINOIS		Page 3A
Brookstone Estates Vandalla		
Report Period Beginning:	6/1/2021	
Ending:	12/31/2021	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	7,520	17 1
2 Other Income	(1,842)	10 2
3 Bank Service Charges	(1,199)	10 3
4 Capitalized R&M	(4,000)	02 4
5 Meals & Entertainment	(175)	10 5
6 Cable TV	(7,793)	03 6
7 Management Fees	(67,997)	10 7
8 Partnership Management Fee	(21,818)	10 8
9 Additional R&M	2,150	02 9
10 Pathway Management Allocation		10
11 Maintenance	2,005	02 11
12 Utilities	42	03 12
13 Health Care / Personal Care	2,904	06 13
14 Community Life	771	07 14
15 Administrative-SLF Only	13,329	10 15
16 Marketing	6,761	11 16
17 Insurance	1,309	13 17
18 Employee Benefits-SLF Only	1,007	14 18
19 Depreciation	2,717	17 19
20 Rent - Building	4,770	20 20
21 Administrative	41,900	10 21
22 Employee Benefits	8,436	14 22
23		23
24		24
25		25
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96		96
97		97
98		98
99		99
100		100
101 Total	(8,204)	101

Facility Name: Brookstone Estates Vandalia

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	\$ 35.66	1
2	Licensed Practical Nurses	0.14	25.71	2
3	Certified Nurse Assistants	3.40	14.47	3
4	Activity Director & Assistants	0.33	16.10	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	2.16	14.45	7
8	Dishwashers			8
9	Maintenance Workers	0.30	16.65	9
10	Housekeepers	0.68	12.73	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.14	28.67	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	8.69	\$ 17.82	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	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Attached		

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

Name of related entity: If yes, what is the value of those services? \$

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☐ NO ☐

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

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		0.3	\$ 1,411	1
2					2
3					3
4					4
5					5
Total				\$ 1411	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1		\$	1
2			2
Total		\$	3

Facility Name: Brookstone Estates Vandalia

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
	<b>Improvement Type</b>										
6	Total From Supplemental Page 5's				8,240		20	412	412	412	6
7											7
8	Allocated from Pathway Management					2,717			(2,717)		8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,240	\$ 2,717		\$ 412	\$ (2,305)	\$ 412	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	\$ 604,208	\$ 50,596	\$ 60,421	9,825		\$ 60,421	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 604,208	\$ 50,596	\$ 60,421	9,825		\$ 60,421	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	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 <a href="#">Carpeting</a>	2021	\$ 4,240	\$ 2,717	20	\$ 212	\$ (2,505)	\$ 212	1
2 <a href="#">Carpeting</a>	2021	4,000		20	200	200	200	2
3								3
4								4
5								5
6								6
7								7
8								8
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10								10
11								11
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27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 8,240	\$ 2,717		\$ 412	\$ (2,305)	\$ 412	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			\$	\$ 2,717		\$	\$ (2,717)	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$ 2,717		\$	\$ (2,717)	\$	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
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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 Vandalia

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			/ /	\$ 207,914			3
4	Additions			/ /				4
5	Offsite Storage			/ /	278			5
6	Allocated from Pathway			/ /	4,770			6
7	TOTAL				\$ 212,962			7

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

9. Rental amount for movable equipment \$ 7,125

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.

Facility Name: Brookstone Estates Vandalia

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 647,778	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	373,908		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,241		6
7	Other Prepaid Expenses	2,192		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <a href="#">See Attached</a>	4,824		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,044,943	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,000		14
15	Leasehold Improvements, at Historical Cost	4,390		15
16	Equipment, at Historical Cost	604,208		16
17	Accumulated Depreciation (book methods)	(50,596)		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): <a href="#">See Attached</a>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 560,002	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,604,945	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 455,445	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	25,834		30
31	Accrued Taxes Payable	74,219		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35				35
36	<a href="#">See Attached</a>	953,993		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,509,491	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43	<a href="#">See Attached</a>			43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 1,509,491	\$	45
46	<b>TOTAL EQUITY</b>	\$ 95,454	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 1,604,945	\$	47

\*(See instructions.)

Facility Name: Brookstone Estates Vandalia

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	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,103,993	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,103,993	3
	<b>B. Other Operating Revenue</b>		
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		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income		13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$	14
	<b>D. Other Revenue (specify):</b>		
15	See Attached	23,785	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 23,785	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,127,778	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	228,641	19
20	Health Care/ Personal Care	165,772	20
21	General Administration	346,959	21
	<b>B. Capital Expense</b>		
22	Ownership	309,521	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 1,050,893	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 76,885	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 76,885	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 549,617	32
33	Private Pay - Net Inpatient Revenue	554,376	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 1,103,993	37