

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

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 Lane Mattoon 61938

Number City Zip Code

County: Coles

Telephone Number: (217) 235-5881 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 06/01/15

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input checked="" type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

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

Name: Leticia Gonzalez Telephone Number: (312) 673-4360

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 6/1/2015 to 12/31/2015 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) Jeremy Zednick

(Title) VP of Accounting

Paid Preparer

(Signed) (Date)

(Print Name and Title) Chris Joos Partner

(Firm Name & Address) Plante Moran 65 East State Street, Suite 600, Columbus, OH 43215

(Telephone) (614) 849-3000 Fax 248-233-8811

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 Mattoon

Report Period Beginning: 6/1/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

Date of change in certified units / /

	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	47	Single Unit Apartment	47	10,058	1
2		Double Unit Apartment			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	4,548	5,250		9,798	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,548	5,250		9,798	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.41%

D. Indicate the number of paid bed-hold days the SLF had during this year
Also, indicate the number of unpaid bed-hold days the SLF had during this year. (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

* 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 principle? If no, explain.

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 principle? If no, explain.

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 principle? If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Brookstone Estates Mattoon

Report Period Beginning:

6/1/2015

Ending:

12/31/2015

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	41,486	4,798	42,126	88,410		88,410	1
2	Housekeeping, Laundry and Maintenance	10,523		22,574	33,097		33,097	2
3	Heat and Other Utilities			47,569	47,569	(5,640)	41,929	3
4	Other (specify):			3,091	3,091		3,091	4
5	TOTAL General Services	52,009	4,798	115,360	172,167	(5,640)	166,527	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	123,109	154	1,431	124,694		124,694	6
7	Activities and Social Services	13,882		2,289	16,171		16,171	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	136,991	154	3,720	140,865		140,865	9
	C. General Administration							
10	Administrative and Clerical	25,809	6,658	84,561	117,028		117,028	10
11	Marketing Materials, Promotions and Advertising	8,536		15,264	23,800		23,800	11
12	Employee Benefits and Payroll Taxes			38,541	38,541		38,541	12
13	Insurance-Property, Liability and Malpractice			13,353	13,353		13,353	13
14	Other (specify):			(21,339)	(21,339)	21,339		14
15	TOTAL General Administration	34,345	6,658	130,380	171,383	21,339	192,722	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	223,345	11,610	249,460	484,415	15,699	500,114	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			215	215		215	17
18	Interest							18
19	Real Estate Taxes			30,663	30,663		30,663	19
20	Rent -- Facility and Grounds			398,261	398,261		398,261	20
21	Rent -- Equipment			95	95		95	21
22	Other (specify):							22
23	TOTAL Ownership			429,234	429,234		429,234	23
24	GRAND TOTAL (Sum of lines 16 and 23)	223,345	11,610	678,694	913,649	15,699	929,348	24

Facility Name: Brookstone Estates Mattoon

Report Period Beginning 6/1/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 23.19	1
2	Licensed Practical Nurses	0	13.14	2
3	Certified Nurse Assistants	5	9.83	3
4	Activity Director & Assistants	0	9.79	4
5	Social Service Workers			5
6	Head Cook	1	12.42	6
7	Cook Helpers/Assistants	2	9.40	7
8	Dishwashers	1	9.70	8
9	Maintenance Workers			9
10	Housekeepers	1	8.85	10
11	Laundry			11
12	Managers	2	21.35	12
13	Other Administrative	1	12.12	13
14	Clerical			14
15	Marketing	0	23.34	15
16	Other	1	9.69	16
17	Total (lines 1 thru 16)	15	\$	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒
Name of related entity: _____ If yes, what is the value of those services? \$ _____
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☐ NO ☒
If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

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

1	Senior Lifestyle Corporation	\$ 61,873	1
2			2
Total		\$ 61,873	3

Facility Name: Brookstone Estates Mattoon

Report Period Beginning:

6/1/2015

Ending:

12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land N/A 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	Leashold Improvements		2015	2015	19,779	60	27	60		60	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 19,779	\$ 60		\$ 60	\$	\$ 60	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	\$ 5,553	\$ 156	\$ 156		7	\$ 156	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 5,553	\$ 156	\$ 156			\$ 156	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 6/1/2015

Ending: 2/31/2015

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Mattoon North LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? ☒ YES ☐ NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building	2001	47	06/01/15	\$ 398,261	5		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		47		\$ 398,261			7

8. Is movable equipment rental included in building rental?

☒ YES ☐ NO

9. Rental amount for movable equipment \$ 95

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

X. INTEREST EXPENSE

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 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: 6/1/2015

Ending: 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 35,742	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	293,701 (55,939)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(1,966)		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 271,538	\$	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	19,779		15
16	Equipment, at Historical Cost	5,553		16
17	Accumulated Depreciation (book methods)	(215)		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): Deposit	19,700		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 44,817	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 316,355	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 19,251	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,079		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	29,615		30
31	Accrued Taxes Payable	56,025		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Rent	72,712		35
36	Medicaid Takeback	1,138		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 184,820	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Intercompany Loan	(49,265)		42
43	Deferred Revenue	62,459		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 13,194	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 198,014	\$	45
46	TOTAL EQUITY	\$ 118,341	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 316,355	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 6/1/2015

Ending:

12/31/2015

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 939,990	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 939,990	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		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	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			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 939,990	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	166,527	19
20	Health Care/ Personal Care	140,865	20
21	General Administration	192,722	21
	B. Capital Expense		
22	Ownership	429,234	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify): Non-allowable cost	(15,699)	25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 913,649	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 26,341	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 26,341	31

Brookstone of Mattoon North
Automobile Schedule
2015

Year	Make	Model	Lease Costs
N/A			

Brookstone of Mattoon North
12/31/2015
Non Allowable Cost Adjustments and Reclasses

NON ALLOWABLE COST ADJUSTMENTS

TB Acct	Client Acct	Description	Amount	Part IV Line
9765.00	5790350000	Bad Debt Expense	4,704.18	IS 14.3
9729.20	5890350000	Miscellaneous Expense	569.83	IS 14.3
9729.20	5912346000	Special Events - Corp. Directive	(26,169.35)	IS 14.3
9729.20	5915346000	Special Events (Off-Site)	108.33	IS 14.3
9729.20	AJE2A	Misc Expense Offset	(552.08)	IS 14.3
7126.00	5545340000	Television Cost Expense	5,639.82	IS 3.3
			(15,699.27)	

RECLASSES

None