

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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: 1000010

Facility Name: Brookstone Estates Paris

Address: 146 Brookstone LaneParis61944

County: Edgar

Telephone Number: (217) 463-5871 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 06/01/15

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: Anna Kobrzak Telephone Number: (312
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/16 to 12/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.
Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)
(Date)
(Type or Print Name) Steve Hippel
(Title) Chief Financial Officer

Paid Preparer

(Signed)
(Date)
(Print Name and Title) Chris JoosPartner
(Firm Name & Address) Plante & Moran, PLLC250 South High Street, Suite 100
(Telephone) (614) 222-9040 Fax (614) 221-3535

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 Paris Report Period Beginning: 1/1/16 Ending: 12/31/16

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	39	Single Unit Apartment	39	14,274	1
2	7	Double Unit Apartment	7	2,562	2
3		Other			3
4	46	TOTALS	46	16,836	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	5,994	10,023		16,017	5
6	Double Unit	487			487	6
7	Other					7
8	TOTALS	6,481	10,023		16,504	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.03%

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 ☒

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)

H. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

* 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. _____
Steve Hippel

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? NO If yes, did t Chief Financial Officer 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

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Facility Name: Brookstone Estates Paris

Report Period Beginning:

1/1/16

Ending:

12/31/16

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					5	6	
1	Dietary and Food Purchase	56,002	81,307	3,769	141,078		141,078	1
2	Housekeeping, Laundry and Maintenance	39,253	37,886		77,139		77,139	2
3	Heat and Other Utilities			49,624	49,624		49,624	3
4	Other (specify): Trash Pick up			825	825		825	4
5	TOTAL General Services	95,255	119,193	54,218	268,666		268,666	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	198,735	246	6,986	205,967		205,967	6
7	Activities and Social Services		5,908	509	6,417	(4,906)	1,511	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	198,735	6,154	7,495	212,384	(4,906)	207,478	9
	C. General Administration							
10	Administrative and Clerical	76,229	2,471	148,278	226,978		226,978	10
11	Marketing Materials, Promotions and Advertising	2	1,057	17,062	18,121		18,121	11
12	Employee Benefits and Payroll Taxes			75,390	75,390		75,390	12
13	Insurance-Property, Liability and Malpractice			13,623	13,623		13,623	13
14	Other (specify): Non Allowable			13,771	13,771	(13,771)		14
15	TOTAL General Administration	76,231	3,528	268,124	347,883	(13,771)	334,112	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	370,221	128,875	329,837	828,933	(18,677)	810,256	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			10,147	10,147		10,147	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			667,511	667,511		667,511	20
21	Rent -- Equipment			13,745	13,745		13,745	21
22	Other (specify):							22
23	TOTAL Ownership			691,403	691,403		691,403	23
24	GRAND TOTAL (Sum of lines 16 and 23)	370,221	128,875	1,021,240	1,520,336	(18,677)	1,501,659	24

Facility Name: Brookstone Estates Paris

Report Period Beginning 1/1/16 Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.00	\$ 21.52	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	1.80	9.47	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1.12	9.57	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	1.57	9.74	9
10	Housekeepers	1.00	9.65	10
11	Laundry			11
12	Managers	4.00	17.00	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	5.73	9.58	16
17	Total (lines 1 thru 16)	16.22	\$	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

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	\$ 111,510	1
2			2
Total		\$ 111,510	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? \$

(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).

Facility Name: Brookstone Estates Paris

Report Period Beginning:

1/1/16

Ending:

12/31/16

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	Nurse Call System		2015	2015	30,669	6,134	5	6,134		7,667	6
7	Kitchen Renovation		2015	2015	17,208	3,373	5	3,373		4,737	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)				\$ 47,877	\$ 9,507		\$ 9,507		\$ 12,404	17

C. Equipment Depreciation -- Including Transportation.

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	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 17,911	\$ 640	\$	640	7	\$ 640	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 17,911	\$ 640	\$	640		\$ 640	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 Paris Report Period Beginning: 1/1/16 Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Paris 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	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☒ YES ☐ NO
3	Original Building	2001	46	06/01/15	\$ 667,511	5		3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		46		\$ 667,511			7	

9. Rental amount for movable equipment \$ 13,745

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					/ /			/ /		C	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.

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Facility Name: Brookstone Estates Paris

Report Period Beginning: 1/1/16

Ending:

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,657	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	310,217 (33,673)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,317		6
7	Other Prepaid Expenses	3,770		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 296,288	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	65,788		16
17	Accumulated Depreciation (book methods)	(13,044)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 52,744	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 349,032	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 24,604	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	29,208		30
31	Accrued Taxes Payable	2,538		31
32	Accrued Interest Payable	9,493		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	45,825		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 111,668	\$	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	(88,199)		42
43	Deferred Revenues	62,081		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ (26,118)	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 85,550	\$	45
46	TOTAL EQUITY	\$ 263,482	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 349,032	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Paris

Report Period Beginning: 1/1/16

Ending:

12/31/16

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	\$ 1,646,880	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,646,880	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	653	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 653	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)	\$ 1,647,533	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	268,666	19
20	Health Care/ Personal Care	212,384	20
21	General Administration	347,883	21
	B. Capital Expense		
22	Ownership	691,403	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)	\$ 1,520,336	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 127,197	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 127,197	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 593,469	32
33	Private Pay - Net Inpatient Revenue	1,053,411	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,646,880	37

Brookstone Estate of Paris
Adjustments
12/31/2016

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
5545340000	Television Cost Expense	4,906.47	7126.00	IS 7.2
5565350000	Charitable Contributions	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	9,943.13	9765.00	IS 14.3
5890350000	Miscellaneous Expense	3,369.85	9729.20	IS 14.3
5915346000	Special Events (Off-Site	58.12	9729.20	IS 14.3
		18,677.57		