

		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: 1000067

Facility Name: Brookstone Estates Tuscola

Address: 1106 E North Line Rd Tuscola 61953

County: Douglas

Telephone Number: (217) 253-6300 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) 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 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
Paid Preparer

(Signed)
(Date)
(Type or Print Name) Steve Hippel
(Title) Chief Financial Officer
(Signed)
(Date)
(Print Name and Title) Chris Joos Partner
(Firm Name & Address) Plante & Moran, PLLC 250 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

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

Date of change in certified units / /

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.

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

STATE OF ILLINOIS

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Facility Name: Brookstone Estates Tuscola

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							
1	Dietary and Food Purchase	67,305	95,879	819	164,003		164,003	1
2	Housekeeping, Laundry and Maintenance	38,702	52,052		90,754		90,754	2
3	Heat and Other Utilities			52,647	52,647		52,647	3
4	Other (specify): Transportation and Trash Removal	128		1,876	2,004		2,004	4
5	TOTAL General Services	106,135	147,931	55,342	309,408		309,408	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	241,420	581	13,429	255,430		255,430	6
7	Activities and Social Services		15,083	570	15,653	(10,737)	4,916	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	241,420	15,664	13,999	271,083	(10,737)	260,346	9
	C. General Administration							
10	Administrative and Clerical	82,487	4,024	154,767	241,278		241,278	10
11	Marketing Materials, Promotions and Advertising	6,504	1,210	28,087	35,801		35,801	11
12	Employee Benefits and Payroll Taxes			66,939	66,939		66,939	12
13	Insurance-Property, Liability and Malpractice			5,663	5,663		5,663	13
14	Other (specify): Non Allowable			41,485	41,485	(41,485)		14
15	TOTAL General Administration	88,991	5,234	296,941	391,166	(41,485)	349,681	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	436,546	168,829	366,282	971,657	(52,222)	919,435	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			2,353	2,353		2,353	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			723,023	723,023		723,023	20
21	Rent -- Equipment			1,480	1,480		1,480	21
22	Other (specify):							22
23	TOTAL Ownership			726,856	726,856		726,856	23
24	GRAND TOTAL (Sum of lines 16 and 23)	436,546	168,829	1,093,138	1,698,513	(52,222)	1,646,291	24

Facility Name: Brookstone Estates Tuscola

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	\$ 23.58	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.99	11.71	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1.00	10.67	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	1.00	12.64	9
10	Housekeepers	1.00	11.16	10
11	Laundry			11
12	Managers	2.60	17.75	12
13	Other Administrative	1.00	11.61	13
14	Clerical			14
15	Marketing			15
16	Other	1.63	10.18	16
17	Total (lines 1 thru 16)	15.22	\$	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	\$ 77,234	1
2			2
Total		\$ 77,234	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 Tuscola

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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Units*		Year	Year	Cost	Current Book	Life	Straight Line	Adjustments	Accumulated	
			Acquired	Constructed		Depreciation	in Years	Depreciation		Depreciation	
1					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											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)				\$	\$		\$	\$	\$	17

C. Equipment Depreciation -- Including Transportation.

	Type	1	2	3	4	5	6	
		Cost	Current Book	Straight Line	Adjustments	Life	Accumulated	
			Depreciation	Depreciation		in Years	Depreciation	
18	Movable Equipment	\$ 23,818	\$ 2,353	\$ 2,353	\$	5-7	\$ 2,554	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 23,818	\$ 2,353	\$ 2,353	\$		\$ 2,554	20

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

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

Facility Name: Brookstone Estates Tuscola 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-Tuscola 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*		8. Is movable equipment rental included in building rental? YES NO
3	Original Building	2004	47	06/01/15	\$ 723,023	5		3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		47		\$ 723,023			7	

9. Rental amount for movable equipment \$ 1,480

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

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Facility Name: Brookstone Estates Tuscola

Report Period Beginning: 1/1/16

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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	\$ 16,080	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	388,467 (71,595)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,168		6
7	Other Prepaid Expenses	3,895		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 347,015	\$	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	23,818		16
17	Accumulated Depreciation (book methods)	(2,554)		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):	1,030		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 22,294	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 369,309	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 49,853	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	24,751		30
31	Accrued Taxes Payable	2,009		31
32	Accrued Interest Payable	9,350		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	500,460		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 586,423	\$	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	(78,031)		42
43	Deferred Revenues	66,997		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ (11,034)	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 575,389	\$	45
46	TOTAL EQUITY	\$ (206,080)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 369,309	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Tuscola

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	\$ 1,454,628	1
2	Discounts and Allowances	(13,554)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,441,074	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	100	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)	\$ 100	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)	\$ 1,441,174	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	309,408	19
20	Health Care/ Personal Care	271,083	20
21	General Administration	391,166	21
	B. Capital Expense		
22	Ownership	726,856	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)	\$ 1,698,513	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (257,339)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (257,339)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 513,369	32
33	Private Pay - Net Inpatient Revenue	927,705	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,441,074	37

Brookestone Estates Tuscola
Adjustments
12/31/2016

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
5555344000	Gift Shop Expense	32	9754.20	IS 14.3
5565350000	Charitable Contributions	400	9760.00	IS 14.3
5580350000	Vending Machine Expense	186	9754.20	IS 14.3
5790350000	Bad Debt Expense	33,534	9765.00	IS 14.3
5890350000	Miscellaneous Expense	7,333	9729.20	IS 14.3
5545340000	Television Cost Expense	10,737	7126.00	IS 7.2
		52,222		