

		FOR BHF USE			

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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: 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 1/1/17 to 12/31/17 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 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: 1/1/17 **Ending:** 12/31/17

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.

21 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 Vandalia

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	54,056	88,034	4,587	146,677		146,677	1
2	Housekeeping, Laundry and Maintenance	35,045	35,988	212	71,245		71,245	2
3	Heat and Other Utilities			53,710	53,710		53,710	3
4	Other (specify): Trash Removal			7,690	7,690		7,690	4
5	TOTAL General Services	89,101	124,022	66,199	279,322		279,322	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	194,123	504	5,400	200,027		200,027	6
7	Activities and Social Services	486	17,009		17,495	(11,618)	5,877	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	194,609	17,513	5,400	217,522	(11,618)	205,904	9
	C. General Administration							
10	Administrative and Clerical	105,571	5,095	146,736	257,402		257,402	10
11	Marketing Materials, Promotions and Advertising		853	26,135	26,988		26,988	11
12	Employee Benefits and Payroll Taxes			66,740	66,740		66,740	12
13	Insurance-Property, Liability and Malpractice			18,597	18,597		18,597	13
14	Other (specify):			(5,231)	(5,231)	5,231		14
15	TOTAL General Administration	105,571	5,948	252,977	364,496	5,231	369,727	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	389,281	147,483	324,576	861,340	(6,387)	854,953	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			7,053	7,053		7,053	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			669,719	669,719		669,719	20
21	Rent -- Equipment			7,067	7,067		7,067	21
22	Other (specify):							22
23	TOTAL Ownership			683,839	683,839		683,839	23
24	GRAND TOTAL (Sum of lines 16 and 23)	389,281	147,483	1,008,415	1,545,179	(6,387)	1,538,792	24

Facility Name: Brookstone Estates Vandalia

Report Period Beginning 1/1/17 Ending: 12/31/17

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.00	\$ 24.11	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6.00	9.67	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1.00	13.13	6
7	Cook Helpers/Assistants	2.00	9.67	7
8	Dishwashers			8
9	Maintenance Workers	1.00	14.18	9
10	Housekeepers	1.00	10.03	10
11	Laundry			11
12	Managers			12
13	Other Administrative	2.00	16.83	13
14	Clerical			14
15	Marketing			15
16	Other	5.00	9.96	16
17	Total (lines 1 thru 16)	19	\$	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	\$ 106,918	1
2			2
Total		\$ 106,918	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 Vandalia Report Period Beginning: 1/1/17 Ending: 12/31/17

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											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 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 116,222	\$ 7,053	\$ 7,053	\$	5-7	\$ 12,321	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 116,222	\$ 7,053	\$ 7,053	\$		\$ 12,321	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 Vandalia Report Period Beginning: 1/1/17 Ending: 12/31/17

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Vandalia 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	2003	46	06/01/15	\$ 669,719	5		3	9. Rental amount for movable equipment \$ 7,067
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		46		\$ 669,719			7	

8. Is movable equipment rental included in building rental?

☒ YES ☐ NO

9. Rental amount for movable equipment \$ 7,067

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 Vandalia

Report Period Beginning: 1/1/17

Ending: 12/31/17

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (6,852)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	313,694 (31,609)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,162		6
7	Other Prepaid Expenses	3,659		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 296,054	\$	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	116,222		16
17	Accumulated Depreciation (book methods)	(12,321)		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)	\$ 103,901	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 399,955	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 63,832	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,364		30
31	Accrued Taxes Payable	(708)		31
32	Accrued Interest Payable	16,583		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	267,259		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 374,330	\$	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	396,972		42
43	Deferred Revenues	8,164		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 405,136	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 779,466	\$	45
46	TOTAL EQUITY	\$ (379,511)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 399,955	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Vandalia

Report Period Beginning: 1/1/17

Ending:

12/31/17

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	\$ 1,573,778	1
2	Discounts and Allowances	(486)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,573,292	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)	\$ 1,573,292	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	279,321	19
20	Health Care/ Personal Care	217,320	20
21	General Administration	364,699	21
	B. Capital Expense		
22	Ownership	683,839	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)	\$ 1,545,179	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 28,113	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 28,113	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 841,942	32
33	Private Pay - Net Inpatient Revenue	731,350	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,573,292	37

Brookstone Estates of Vandalia
Adjustments
12/31/2017

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
5565350000	Charitable Contributions	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	(16,071.02)	9765.00	IS 14.3
5890350000	Miscellaneous Expense	6,395.92	9729.20	IS 14.3
5915346000	Special Events (Off-Site)	792.11	9729.20	IS 14.3
5545340000	Television Cost Expense	10,607.56	7126.00	IS 7.2
5551330000	Entertainment Expense	1,010.00	7125.00	IS 7.2
5912346000	Special Events - Corp. Directive	3,252.21	9729.20	IS 14.3
		6,386.78		