

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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 LaneMattoon61938

County: Coles

Telephone Number: ( 217 ) 235-5881 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 1/1/18 to 12/31/18 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

**Report Period Beginning: 1/1/18 Ending: 12/31/18**

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

/ /

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

\_\_\_\_\_

YES ☐ NO ☒

(E.g., day care, "meals on wheels", outpatient therapy)

**MODIFIED**

CASH*	
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<b>CASH*</b>	
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☒ YES ☐ NO

**\* All facilities other than governmental must report on the accrual basis.**

**required payments of interest and principal?**

\_\_\_\_\_

**required payments of interest and principal?**

\_\_\_\_\_

**make all of the required payments of interest and principal?**

\_\_\_\_\_

**98.01%**

**Also, indicate the number of unpaid bed-hold days the SLF**

**(Do not include bed-hold days in Section B.)**

## STATE OF ILLINOIS

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Facility Name: Brookstone Estates Mattoon

Report Period Beginning:

1/1/18

Ending:

12/31/18

## 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	94,550	90,005	3,010	187,565	(2,936)	184,629	1
2	Housekeeping, Laundry and Maintenance	38,033	48,698	325	87,056		87,056	2
3	Heat and Other Utilities			77,132	77,132		77,132	3
4	Other (specify):	10,616		2,562	13,178		13,178	4
5	<b>TOTAL General Services</b>	143,199	138,703	83,029	364,931	(2,936)	361,995	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	251,073	1,533	14,906	267,512		267,512	6
7	Activities and Social Services	10,087	2,545	53	12,685	(277)	12,408	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	261,160	4,078	14,959	280,197	(277)	279,920	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	90,390	6,320	137,930	234,640		234,640	10
11	Marketing Materials, Promotions and Advertising		1,810	16,851	18,661		18,661	11
12	Employee Benefits and Payroll Taxes			90,108	90,108		90,108	12
13	Insurance-Property, Liability and Malpractice			23,429	23,429		23,429	13
14	Other (specify):			325,127	325,127	(325,127)		14
15	<b>TOTAL General Administration</b>	90,390	8,130	593,445	691,965	(325,127)	366,838	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	494,749	150,911	691,433	1,337,093	(328,340)	1,008,753	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			8,091	8,091		8,091	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			688,507	688,507		688,507	20
21	Rent -- Equipment			6,005	6,005		6,005	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			702,603	702,603		702,603	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	494,749	150,911	1,394,036	2,039,696	(328,340)	1,711,356	24

Facility Name: Brookstone Estates Mattoon

Report Period Beginning 1/1/18 Ending: 12/31/18

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.19	\$ 20.06	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.69	12.07	3
4	Activity Director & Assistants	0.42	10.75	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	2.82	11.55	7
8	Dishwashers			8
9	Maintenance Workers	0.39	22.42	9
10	Housekeepers	0.95	10.04	10
11	Laundry	0.43	11.87	11
12	Managers	0.72	17.88	12
13	Other Administrative	0.40	54.39	13
14	Clerical	0.62	35.54	14
15	Marketing			15
16	Other AL DIRECTOR	0.94	25.58	16
17	Total (lines 1 thru 16)	15.57	\$	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	\$ 82,633	1
2			2
Total		\$ 82,633	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).

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	\$ 53,056	\$ 8,091	\$ 8,091		5-7	\$ 12,803	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 53,056	\$ 8,091	\$ 8,091			\$ 12,803	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: 1/1/18

Ending: 12/31/18

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*		8. Is movable equipment rental included in building rental? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
3	Original Building	2001	47	06/01/15	\$ 688,507			3	9. Rental amount for movable equipment \$ 6,005  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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		47		\$ 688,507			7	

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.

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Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 1/1/18

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12/31/18

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (220)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	574,607 (427,972)		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,096		6
7	Other Prepaid Expenses	9,503		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 171,014	\$	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			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	53,056		16
17	Accumulated Depreciation (book methods)	(12,803)		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):	12,660		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 52,913	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 223,927	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 39,284	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	38,516		30
31	Accrued Taxes Payable	93		31
32	Accrued Interest Payable	10,786		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Accrued Other	383,040		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 471,719	\$	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	Intercompany	1,038,630		42
43	Deferred Revenues	30,616		43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 1,069,246	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 1,540,965	\$	45
46	<b>TOTAL EQUITY</b>	\$ (1,317,038)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 223,927	\$	47

\*(See instructions.)

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 1/1/18

Ending:

12/31/18

**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	\$ 1,665,523	1
2	Discounts and Allowances	(4,431)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,661,092	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			15
16	Cable TV Revenue		16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,661,092	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	364,931	19
20	Health Care/ Personal Care	280,197	20
21	General Administration	691,965	21
	<b>B. Capital Expense</b>		
22	Ownership	702,603	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>	\$ 2,039,696	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (378,604)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (378,604)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 740,912	32
33	Private Pay - Net Inpatient Revenue	920,180	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>	\$ 1,661,092	37



Brookstone of Mattoon North  
 Adjustments  
 12/31/2018

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
5565350000	Charitable Contributions	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	282,250.00	9765.00	IS 14.3
5890350000	Miscellaneous Expense	1,647.68	9729.20	IS 14.3
5915346000	Special Events (Off-Site)	107.75	9729.20	IS 14.3
5551330000	Entertainment Expense	276.77	7125.00	IS 7.2
5912346000	Special Events - Corp. Directive	40,721.51	9729.20	IS 14.3
5521332000	Raw Food Expense - Non resident events	2,935.80	7040.00	IS 1.2
		328,339.51		