

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 6/1/2015

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	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 1/1/19 to 12/31/19 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) Denise Gadomski Partner

(Firm Name & Address) Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114

(Telephone) (216) 274-6514 Fax # (248)233-7349

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

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	41	Single Unit Apartment	41	14,965	1
2	6	Double Unit Apartment	6	2,190	2
3		Other		90	3
4	47	TOTALS	47	17,245	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	8,652	6,018		14,670	5
6	Double Unit		2,028		2,028	6
7	Other		90		90	7
8	TOTALS	8,652	8,136		16,788	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.35%

D. Indicate the number of paid bed-hold days the SLF had during this year

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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)

None

H. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2019 Fiscal Year: 12/31/2019

* 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 principal? N/A
If no, explain. N/A

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 principal? N/A
If no, explain. N/A

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 principal? N/A
If no, explain. N/A

STATE OF ILLINOIS

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Facility Name: Brookstone Estates Mattoon

Report Period Beginning:

1/1/19

Ending:

12/31/19

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	120,113	113,492	1,536	235,141	(11,054)	224,087	1
2	Housekeeping, Laundry and Maintenance	33,905	55,368	461	89,734	2,579	92,313	2
3	Heat and Other Utilities			76,697	76,697		76,697	3
4	Other (specify): Trash & Refuse			2,640	2,640		2,640	4
5	TOTAL General Services	154,018	168,860	81,334	404,212	(8,475)	395,737	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	230,887	1,117	9,266	241,270		241,270	6
7	Activities and Social Services	23,807	2,726	31	26,564	(984)	25,580	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	254,694	3,843	9,297	267,834	(984)	266,850	9
	C. General Administration							
10	Administrative and Clerical	76,651	12,106	176,178	264,935	(20,182)	244,753	10
11	Marketing Materials, Promotions and Advertising	456	3,805	29,378	33,639		33,639	11
12	Employee Benefits and Payroll Taxes			65,216	65,216		65,216	12
13	Insurance-Property, Liability and Malpractice			21,917	21,917		21,917	13
14	Other (specify): Contributions, Bad Debt			19,624	19,624	(19,624)		14
15	TOTAL General Administration	77,107	15,911	312,313	405,331	(39,806)	365,525	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	485,819	188,614	402,944	1,077,377	(49,265)	1,028,112	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			778	778	10,109	10,887	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			699,490	699,490		699,490	20
21	Rent -- Equipment			7,696	7,696		7,696	21
22	Other (specify):							22
23	TOTAL Ownership			707,964	707,964	10,109	718,073	23
24	GRAND TOTAL (Sum of lines 16 and 23)	485,819	188,614	1,110,908	1,785,341	(39,156)	1,746,185	24

Facility Name: Brookstone Estates Mattoon

Report Period Beginning 1/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	0.04	22.12	2
3	Certified Nurse Assistants	5.91	15.35	3
4	Activity Director & Assistants	1.09	9.91	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3.69	11.98	7
8	Dishwashers			8
9	Maintenance Workers	0.53	16.50	9
10	Housekeepers	0.73	10.35	10
11	Laundry			11
12	Managers Dining Director	0.93	14.55	12
13	Other Administrative	0.42	51.07	13
14	Clerical	0.77	21.13	14
15	Marketing			15
16	Other AL Director	0.83	23.38	16
17	Total (lines 1 thru 16)	14.94	\$ 15.63	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
Available Upon Request			

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	N/A			\$	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	\$ 104,028	1
2			2
Total		\$ 104,028	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 Mattoon

Report Period Beginning:

1/1/19

Ending:

12/31/19

VIII. OWNERSHIP COSTS**A. Purchase price of land** N/AYear land was acquired N/A**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	Phone System Upgrades			2019	24,594		20	1,230	1,230	1,230	6
7	Construction, Renovation, Bathrooms, Additions			2019	14,230		20	712	712	712	7
8	Corridor Lighting			2019	14,574		20	729	729	729	8
9	Improvements Withing Resident Units			2019	3,694		20	185	185	185	9
10	Improvements Withing Resident Units			2019	4,849		20	242	242	242	10
11	Wireless E Call System			2019	30,893		20	1,545	1,545	1,545	11
12	Improvements Withing Resident Units			2019	3,158		20	158	158	158	12
13											13
14											14
15	Financial Statement Depreciation					778			(778)		15
16											16
17	TOTAL (lines 1 thru 16)				\$ 95,992	\$ 778		\$ 4,800	\$ 4,022	\$ 4,800	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	\$ 60,870	\$	\$ 6,087	6,087	10	\$ 18,890	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 60,870	\$	\$ 6,087	6,087		\$ 18,890	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: 1/1/19

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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? ☒ YES ☐ NO
3	Original Building	2001	47	6/1/2015	\$ 699,490			3	9. Rental amount for movable equipment \$ 7,696
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		47		\$ 699,490			7	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.

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Facility Name: Brookstone Estates Mattoon

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Ending:

12/31/19

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	270,379 (62,027)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,072		6
7	Other Prepaid Expenses	10,489		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 234,913	\$	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	159,440		16
17	Accumulated Depreciation (book methods)	(13,581)		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): <u>Suspense Acct</u>	1,847		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 160,366	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 395,279	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 107,607	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	35,343		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	12,640		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Other Accrued Expenses</u>	557,110		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 712,700	\$	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	<u>Intercompany</u>	1,624,111		42
43	<u>Deferred Revenue</u>	10,087		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 1,634,198	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,346,898	\$	45
46	TOTAL EQUITY	\$ (1,951,619)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 395,279	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Mattoon

Report Period Beginning: 1/1/19

Ending:

12/31/19

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	\$ 1,727,134	1
2	Discounts and Allowances	(4,643)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,722,491	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	11,054	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 11,054	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,234	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,234	14
	D. Other Revenue (specify):		
15	Community, Pet, Misc, Late Fees, BD Recov.	67,315	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 67,315	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,805,094	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	404,210	19
20	Health Care/ Personal Care	267,834	20
21	General Administration	405,332	21
	B. Capital Expense		
22	Ownership	707,964	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)	\$ 1,785,340	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 19,754	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 19,754	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 845,897	32
33	Private Pay - Net Inpatient Revenue	876,594	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,722,491	37

Brookstone of Mattoon North
 Adjustments
 12/31/2019

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
4410332000	Resident Meal Revenue	11,053.50	5330.00	IS 1.2
4825402000	Community/Move In Fee - AL	17,000.00	5400.00	IS 10.2
4850350000	Pet Fee Revenue	635.81	5400.00	IS 7.2
4875350000	Miscellaneous Revenue	1,781.83	5400.00	IS 10.2
4885350000	Late Fee Revenue	1,400.00	5400.00	IS 10.2
5565350000	Charitable Contributions	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	19,224.00	9765.00	IS 14.3
5551330000	Entertainment Expense	348.36	7125.00	IS 7.2
5825340000	Additional R&M	(2,579.45)	7720.00	IS 2.2
6605350000	Adjustment to SL Depreciation	(10,109.00)	8040.00	IS 17.3
Total		39,155.05		