

		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: 1000047

Facility Name: Brookstone Estates Effingham

Address: 1101 North Maple St

Effingham

62401

NumberCityZip Code

County: Effingham

Telephone Number: (217) 347-5871

Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 6/1/2015

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 1/1/19 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)

(Type or Print Name) Steve Hippel

(Title) Chief Financial Officer

Paid Preparer

(Signed)

(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

HFS 3745C (N-4-05)

IL478-2471

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	39	Single Unit Apartment	39	14,235	1
2	7	Double Unit Apartment	7	2,555	2
3		Other		883	3
4	46	TOTALS	46	17,673	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	5,646	7,496		13,142	5
6	Double Unit	365	2,037		2,402	6
7	Other		883		883	7
8	TOTALS	6,011	10,416		16,427	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.95%

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 Effingham

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	55,131	91,740	797	147,668	(24,879)	122,789	1
2	Housekeeping, Laundry and Maintenance	35,291	35,962	127	71,380		71,380	2
3	Heat and Other Utilities			50,464	50,464		50,464	3
4	Other (specify): Trash& Refuse			2,700	2,700		2,700	4
5	TOTAL General Services	90,422	127,702	54,088	272,212	(24,879)	247,333	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	238,583	197	4,784	243,564		243,564	6
7	Activities and Social Services		1,790	151	1,941	(582)	1,359	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	238,583	1,987	4,935	245,505	(582)	244,923	9
	C. General Administration							
10	Administrative and Clerical	105,345	4,746	147,176	257,267	(2,658)	254,609	10
11	Marketing Materials, Promotions and Advertising	852	2,003	30,549	33,404		33,404	11
12	Employee Benefits and Payroll Taxes			64,861	64,861		64,861	12
13	Insurance-Property, Liability and Malpractice			21,870	21,870		21,870	13
14	Other (specify): Bad Debt, Contributions			48,946	48,946	(48,946)		14
15	TOTAL General Administration	106,197	6,749	313,402	426,348	(51,604)	374,744	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	435,202	136,438	372,425	944,065	(77,065)	867,000	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,194	1,194	9,833	11,027	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			484,160	484,160		484,160	20
21	Rent -- Equipment			735	735		735	21
22	Other (specify):							22
23	TOTAL Ownership			486,089	486,089	9,833	495,922	23
24	GRAND TOTAL (Sum of lines 16 and 23)	435,202	136,438	858,514	1,430,154	(67,232)	1,362,922	24

Facility Name: Brookstone Estates Effingham

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	0.61	\$ 21.75	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.84	13.69	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1.01	13.34	7
8	Dishwashers			8
9	Maintenance Workers	0.56	14.09	9
10	Housekeepers	0.80	11.34	10
11	Laundry			11
12	Managers Dining Manager	0.98	13.30	12
13	Other Administrative			13
14	Clerical	2.77	18.37	14
15	Marketing	0.01	53.92	15
16	Other ED/AL Director	0.15	143.39	16
17	Total (lines 1 thru 16)	12.73	\$ 16.42	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

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).

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	\$ 92,300	1
2			2
Total		\$ 92,300	3

VIII. OWNERSHIP COSTS

A. Purchase price of land N/A Year 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	HVAC- West Side of Building			2019	2,580		20	129	129	129	6
7	Hallway AC Condensing			2019	3,532		20	177	177	177	7
8	HVAC Split System Replacement			2019	2,670		20	134	134	134	8
9	HVAC Repair- Unit #21			2019	2,670		20	134	134	134	9
10	Emergency Call System			2019	14,273		20	714	714	714	10
11	Improvements Within Resident Units			2019	16,219		20	811	811	811	11
12											12
13											13
14											14
15	Financial Statement Depreciation					1,194			(1,194)		15
16											16
17	TOTAL (lines 1 thru 16)				\$ 41,944	\$ 1,194		\$ 2,097	\$ 903	\$ 2,097	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	\$ 89,298	\$	\$ 8,930	8,930	10	\$ 28,531	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 89,298	\$	\$ 8,930	8,930		\$ 28,531	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 Effingham

Report Period Beginning: 1/1/19

Ending: 12/31/19

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Effingham Estates 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	1997	46	6/1/2015	\$ 484,160	5		3	9. Rental amount for movable equipment \$ 735
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		46		\$ 484,160			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 Effingham

Report Period Beginning: 1/1/19

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)	297,348 (129,155)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,191		6
7	Other Prepaid Expenses	5,320		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 190,704	\$	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	131,240		16
17	Accumulated Depreciation (book methods)	(20,795)		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)	\$ 110,445	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 301,149	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 82,712	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	29,358		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	13,502		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Liabilities/Rent	377,961		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 503,533	\$	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	1,010,462		42
43	Deferred Revenue	7,353		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 1,017,815	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,521,348	\$	45
46	TOTAL EQUITY	\$ (1,220,199)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 301,149	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Effingham

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	\$ 1,475,979	1
2	Discounts and Allowances	(94)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,475,885	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	24,879	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 24,879	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	9,175	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9,175	14
	D. Other Revenue (specify):		
15	Bad Debt Recovery, Pet Fees, Misc Income	91,789	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 91,789	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,601,728	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	272,212	19
20	Health Care/ Personal Care	245,505	20
21	General Administration	426,348	21
	B. Capital Expense		
22	Ownership	486,089	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)	\$ 1,430,154	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 171,574	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 171,574	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 555,316	32
33	Private Pay - Net Inpatient Revenue	920,569	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,475,885	37

Brookstone Estates of Effingham
 Adjustments
 12/31/2019

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
4410332000	Resident Meal Revenue	24,879.00	5330.00	IS 1.2
4825402000	Community/Move In Fee - AL	1,000.00	5400.00	IS 10.2
4850350000	Pet Fee Revenue	500.00	5400.00	IS 7.2
4875350000	Miscellaneous Revenue	1,657.88	5400.00	IS 10.2
5565350000	Charitable Contributions	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	48,546.00	9765.00	IS 14.3
5551330000	Entertainment Expense	9.99	7125.00	IS 7.2
5745330000	Resident Gifts	72.21	7125.00	IS 7.2
6605350000	Adjusment to SL Depreciation	(9,833.00)	8040.00	IS 17.3
		67,232.08		