

		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: 1000016

Facility Name: Brookstone Estates Robinson

Address: 1101 North Monroe St Robinson 62454

Number City Zip Code

County: Crawford

Telephone Number: (618) 544-4663 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 Gadowski 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	42	Single Unit Apartment	42	15,330	1
2		Double Unit Apartment			2
3		Other			3
4	42	TOTALS	42	15,330	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	8,085	5,009		13,094	5
6	Double Unit					6
7	Other					7
8	TOTALS	8,085	5,009		13,094	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 85.41%

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

ACCRUAL ☒ 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

Facility Name: Brookstone Estates Robinson

Report Period Beginning:

1/1/19

Ending:

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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	43,075	77,941	1,163	122,179	(17,731)	104,448	1
2	Housekeeping, Laundry and Maintenance	46,023	45,312	677	92,012	3,766	95,778	2
3	Heat and Other Utilities			49,573	49,573		49,573	3
4	Other (specify): Trash & Refuse			2,744	2,744		2,744	4
5	TOTAL General Services	89,098	123,253	54,157	266,508	(13,965)	252,543	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	285,972	175	4,704	290,851		290,851	6
7	Activities and Social Services	24,653	2,386	151	27,190	(500)	26,690	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	310,625	2,561	4,855	318,041	(500)	317,541	9
	C. General Administration							
10	Administrative and Clerical	68,514	9,584	115,310	193,408	(9,977)	183,431	10
11	Marketing Materials, Promotions and Advertising	758	2,194	28,688	31,640		31,640	11
12	Employee Benefits and Payroll Taxes			77,855	77,855		77,855	12
13	Insurance-Property, Liability and Malpractice			20,725	20,725		20,725	13
14	Other (specify): Bad Debt, Contributions			31,966	31,966	(31,966)		14
15	TOTAL General Administration	69,272	11,778	274,544	355,594	(41,943)	313,651	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	468,995	137,592	333,556	940,143	(56,408)	883,735	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,712	1,712	15,261	16,973	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			453,677	453,677		453,677	20
21	Rent -- Equipment			8,183	8,183		8,183	21
22	Other (specify):							22
23	TOTAL Ownership			463,572	463,572	15,261	478,833	23
24	GRAND TOTAL (Sum of lines 16 and 23)	468,995	137,592	797,128	1,403,715	(41,147)	1,362,568	24

Facility Name: Brookstone Estates Robinson

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	0.16	\$ 19.91	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9.58	11.53	3
4	Activity Director & Assistants	0.90	13.17	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	0.74	13.07	7
8	Dishwashers			8
9	Maintenance Workers	0.96	13.67	9
10	Housekeepers	0.79	11.40	10
11	Laundry			11
12	Managers Dining Manager	0.95	11.62	12
13	Other Administrative			13
14	Clerical	0.88	32.40	14
15	Marketing	0.01	53.92	15
16	Other AL Director	0.89	32.17	16
17	Total (lines 1 thru 16)	15.86	\$ 14.22	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

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	\$ 63,608	1
2			2
Total		\$ 63,608	3

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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 and Telecom System Upgrade			2019	16,303		20	815	815	815	6
7	Replace Dry System Air Compressor			2019	2,600		20	130	130	130	7
8	Water Damage Repairs			2019	3,385		20	169	169	169	8
9	Air Compressor and Pipe Replacment			2019	8,761		20	438	438	438	9
10	HVAC Repairs- South Side Unit			2019	6,061		20	303	303	303	10
11	Fence Replaced With Corridor Carpet			2019	52,063		20	2,603	2,603	2,603	11
12	Improvements Within Resident Units			2019	3,704		20	185	185	185	12
13	Grease Trap with Dry Pendants			2019	14,800		20	740	740	740	13
14											14
15	Financial Statement Depreciation					1,712			(1,712)		15
16											16
17	TOTAL (lines 1 thru 16)				\$ 107,677	\$ 1,712		\$ 5,384	\$ 3,672	\$ 5,384	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	\$ 115,896	\$	\$ 11,590	11,590	10	\$ 56,435	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 115,896	\$	\$ 11,590	11,590		\$ 56,435	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

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IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Robinson 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	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building	1999	42	6/1/2015	\$ 453,677			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		42		\$ 453,677			7

8. Is movable equipment rental included in building rental?
YES NO

9. Rental amount for movable equipment \$ 8,183

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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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)	290,094 (94,553)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,177		6
7	Other Prepaid Expenses	4,610		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 216,328	\$	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	55,767		15
16	Equipment, at Historical Cost	171,572		16
17	Accumulated Depreciation (book methods)	(46,557)		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: Utility Deposits	75		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 180,857	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 397,185	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 123,380	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	32,184		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	12,696		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Other Accrued Exp- Rent	358,979		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 527,239	\$	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	952,294		42
43	Deferred Revenues	17,482		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 969,776	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,497,015	\$	45
46	TOTAL EQUITY	\$ (1,099,830)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 397,185	\$	47

*(See instructions.)

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Report Period Beginning: 1/1/19

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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	\$ 1,263,779	1
2	Discounts and Allowances	(5,325)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,258,454	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	17,731	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 17,731	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,902	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,902	14
	D. Other Revenue (specify):		
15	Cable Fees, Misc Inc, Move in Fee, Late Fee	25,595	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 25,595	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,306,682	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	266,508	19
20	Health Care/ Personal Care	318,041	20
21	General Administration	355,594	21
	B. Capital Expense		
22	Ownership	463,572	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)	\$ 1,403,715	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (97,033)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (97,033)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 793,778	32
33	Private Pay - Net Inpatient Revenue	464,676	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,258,454	37

Brookstone Estates Robinson
Adjustments
12/31/2019

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
4410332000	Resident Meal Revenue	17,730.93	5330.00	IS 1.2
4825402000	Community/Move In Fee - AL	7,500.00	5400.00	IS 10.2
4865350000	Cable/TV Revenue	120.00	5581.00	IS 10.3
4875350000	Miscellaneous Revenue	1,978.79	5400.00	IS 10.2
4885350000	Late Fee Revenue	378.07	5400.00	IS 10.2
5565350000	Charitable Contributions	423.56	9760.00	IS 14.3
5790350000	Bad Debt Expense	31,542.00	9765.00	IS 14.3
5551330000	Entertainment Expense	500.00	7125.00	IS 7.2
5825340000	Additional R&M	(3,765.82)	7720.00	IS 2.2
6605350000	Adjustment to SL Depreciation	(15,261.00)	8040.00	IS 17.3
Total		41,146.53		