

		FOR BHF USE			

LL2

Supportive Living Facility

**2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2016)**

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.

<p>I. Facility ID Number: <u>1000070</u></p> <p>Facility Name: <u>Brookstone Estates Harrisbrg</u></p> <hr/> <p>Address: <u>165 Ron Morse Drive</u> <u>Harrisburg</u> <u>62946</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>Saline</u></p> <p>Telephone Number: (<u>618</u>) <u>253-5870</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>06/01/15</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact:</p> <p>Name: <u>Anna Kobrzak</u> Telephone Number: (<u>312</u>) <u>673-4360</u></p> <p>Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/16</u> to <u>12/31/16</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Steve Hippel</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Chief Financial Officer</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) <u>Chris Joos Partner</u></td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>Plante & Moran, PLLC 250 South High Street, Suite 100</u></td> <td></td> </tr> <tr> <td></td> <td>(Telephone) <u>(614) 222-9040</u> Fax <u>(614) 221-3535</u></td> <td></td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) <u>Steve Hippel</u>			(Title) <u>Chief Financial Officer</u>		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) <u>Chris Joos Partner</u>			(Firm Name & Address) <u>Plante & Moran, PLLC 250 South High Street, Suite 100</u>			(Telephone) <u>(614) 222-9040</u> Fax <u>(614) 221-3535</u>	
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Facility Name Brookstone Estates Harrisbrg

Report Period Beginning: 1/1/16 Ending: 12/31/16

III. STATISTICAL DATA

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

Date of change in certified units / /

	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	14,274	1
2	7	Double Unit Apartment	7	2,562	2
3		Other			3
4	46	TOTALS	46	16,836	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	8,110	8,299		16,409	5
6	Double Unit					6
7	Other					7
8	TOTALS	8,110	8,299		16,409	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.46%

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

 Also, indicate the number of unpaid bed-hold days the SLF had during this year. **(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)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

* 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 principle?

If no, explain.

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 principle?

If no, explain.

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.

Facility Name: Brookstone Estates Harrisbrg

Report Period Beginning:

1/1/16

Ending:

12/31/16

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	49,799	83,829	4,347	137,975		137,975	1
2	Housekeeping, Laundry and Maintenance	25,496	45,821	5,281	76,598		76,598	2
3	Heat and Other Utilities			38,398	38,398		38,398	3
4	Other (specify): Trash Removal			1,946	1,946		1,946	4
5	TOTAL General Services	75,295	129,650	49,972	254,917		254,917	5
B. Health Care and Programs								
6	Health Care/ Personal Care	185,838	481	4,666	190,985		190,985	6
7	Activities and Social Services	13,354	9,919	496	23,769	(7,690)	16,079	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	199,192	10,400	5,162	214,754	(7,690)	207,064	9
C. General Administration								
10	Administrative and Clerical	63,128	9,237	133,168	205,533		205,533	10
11	Marketing Materials, Promotions and Advertising		1,712	21,039	22,751		22,751	11
12	Employee Benefits and Payroll Taxes			69,179	69,179		69,179	12
13	Insurance-Property, Liability and Malpractice			24,067	24,067		24,067	13
14	Other (specify): Nonallowable			25,027	25,027	(25,027)		14
15	TOTAL General Administration	63,128	10,949	272,480	346,557	(25,027)	321,530	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	337,615	150,999	327,614	816,228	(32,717)	783,511	16
Capital Expenses								
D. Ownership								
17	Depreciation			15,406	15,406		15,406	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			690,123	690,123		690,123	20
21	Rent -- Equipment			9,066	9,066		9,066	21
22	Other (specify):							22
23	TOTAL Ownership			714,595	714,595		714,595	23
24	GRAND TOTAL (Sum of lines 16 and 23)	337,615	150,999	1,042,209	1,530,823	(32,717)	1,498,106	24

Facility Name: Brookstone Estates Harrisbrg

Report Period Beginning 1/1/16

Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.00	\$ 21.22	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	2.18	9.49	3
4	Activity Director & Assistants	1.00	8.50	4
5	Social Service Workers			5
6	Head Cook	1.03	9.33	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	1.36	9.84	9
10	Housekeepers	1.00	8.34	10
11	Laundry			11
12	Managers	4.01	16.00	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	4.93	9.20	16
17	Total (lines 1 thru 16)	16.51	\$	17

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	\$ 101,526	1
2			2
		Total	3
		\$ 101,526	

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).

Facility Name: Brookstone Estates Harrisbrg

Report Period Beginning:

1/1/16

Ending:

12/31/16

VIII. OWNERSHIP COSTS

A. Purchase price of land NA 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	Nurse Call System		2015	2015	29,968	5,994	5	5,994		7,492	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)				\$ 29,968	\$ 5,994		\$ 5,994	\$	\$ 7,492	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	\$ 71,252	\$ 9,412	\$ 9,412	\$	5-7	\$ 11,933	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 71,252	\$ 9,412	\$ 9,412	\$	\$ 11,933	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 Harrisbrg

Report Period Beginning: 1/1/16

Ending: 12/31/16

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Harrisburg 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*	
3	Original Building	2005	46	06/01/15	\$ 690,123	5		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		\$ 690,123			7

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

9. Rental amount for movable equipment \$ 9,066

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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 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.

Facility Name: Brookstone Estates Harrisbrg

Report Period Beginning: 1/1/16

Ending:

12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 4,444	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	305,581 (23,241)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,622		6
7	Other Prepaid Expenses	6,480		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 318,886	\$	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	101,220		16
17	Accumulated Depreciation (book methods)	(19,425)		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):	1,986		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 83,781	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 402,667	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 35,078	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(14,567)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	26,796		30
31	Accrued Taxes Payable	2,177		31
32	Accrued Interest Payable	8,281		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	224,731		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 282,496	\$	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	(105,054)		42
43	Deferred Revenues	9,015		43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ (96,039)	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 186,457	\$	45
46	TOTAL EQUITY	\$ 216,210	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 402,667	\$	47

*(See instructions.)

Facility Name: Brookstone Estates Harrisbrg

Report Period Beginning: 1/1/16

Ending:

12/31/16

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	\$ 1,600,591	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,600,591	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	545	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 545	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)	\$ 1,601,136	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	254,917	19
20	Health Care/ Personal Care	214,754	20
21	General Administration	346,557	21
B. Capital Expense			
22	Ownership	714,595	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)	\$ 1,530,823	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 70,313	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 70,313	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 709,260	32
33	Private Pay - Net Inpatient Revenue	891,331	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,600,591	37

Brookstone Estates of Harrisburg
Adjustments
12/31/2016

CLIENT_ACT	DESC	DEBIT	TB Acct	IL Acct
5565350000	Charitable Contribution	400.00	9760.00	IS 14.3
5790350000	Bad Debt Expense	22,476.49	9765.00	IS 14.3
5890350000	Miscellaneous Expense	833.52	9729.20	IS 14.3
9720.2	Excess Depreciation	1,316.77		IS 14.3
5545340000	Television Cost Expense	7,689.98	7126.00	IS 7.2
		32,716.76		