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: 1000047

Facility Name: Brookstone Ests of Effingham

Address: 1101 North Maple St (Number) Effingham (City) 62401 (Zip Code)

County: Effingham

Telephone Number: (217) 347-5871 **Fax #** ( )

Federal Employer ID Number:

Date Current Owners were Certified: 06/01/15

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	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 1/1/18 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 Joos, Partner
(Firm Name & Address) Plante & Moran, PLLC, 250 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**

Facility Name Brookstone Ests of Effingham Report Period Beginning: 1/1/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 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		735	3
4	46	TOTALS	46	17,525	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	5,754	7,148		12,902	5
6	Double Unit	31	2,336		2,367	6
7	Other	31	704		735	7
8	TOTALS	5,816	10,188		16,004	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.32%

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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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*
[X]	[ ]	[ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/18 Fiscal Year: 12/31/18
* 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?
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 principal?
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 principal?
If no, explain.

Facility Name: Brookstone Ests of Effingham **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	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	62,343	57,352	920	120,615		120,615	1
2	Housekeeping, Laundry and Maintenance	32,279	33,353	1,525	67,157		67,157	2
3	Heat and Other Utilities			57,812	57,812		57,812	3
4	Other (specify):			1,841	1,841		1,841	4
5	**TOTAL General Services**	94,622	90,705	62,098	247,425		247,425	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	216,561	332	5,216	222,109		222,109	6
7	Activities and Social Services		838	168	1,006		1,006	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	216,561	1,170	5,384	223,115		223,115	9
	C. General Administration							
10	Administrative and Clerical	80,531	5,608	131,143	217,282		217,282	10
11	Marketing Materials, Promotions and Advertising		1,418	12,823	14,241		14,241	11
12	Employee Benefits and Payroll Taxes			58,828	58,828		58,828	12
13	Insurance-Property, Liability and Malpractice			24,307	24,307		24,307	13
14	Other (specify):			266,376	266,376	(266,376)		14
15	**TOTAL General Administration**	80,531	7,026	493,477	581,034	(266,376)	314,658	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	391,714	98,901	560,959	1,051,574	(266,376)	785,198	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			9,206	9,206		9,206	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			476,818	476,818		476,818	20
21	Rent -- Equipment			86	86		86	21
22	Other (specify):							22
23	**TOTAL Ownership**			486,110	486,110		486,110	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	391,714	98,901	1,047,069	1,537,684	(266,376)	1,271,308	24

Facility Name: Brookstone Ests of Effingham 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	0.69	$ 22.84	1
2	Licensed Practical Nurses	0.04	21.11	2
3	Certified Nurse Assistants	7.26	12.05	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1.23	9.87	6
7	Cook Helpers/Assistants	0.42	10.60	7
8	Dishwashers			8
9	Maintenance Workers	0.54	14.22	9
10	Housekeepers	0.74	10.59	10
11	Laundry			11
12	Managers	0.96	13.94	12
13	Other Administrative	0.03	43.29	13
14	Clerical	1.12	28.00	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	13.03	$	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	$ 78,199	1
2			2
		Total $ 78,199	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES				OTHER RELATED BUSINESS ENTITIES				
Name	1	City	2	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 [X]
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 [X]
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 Ests of Effingham Report Period Beginning: 1/1/18 Ending: 12/31/18

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	$ 89,296	$ 9,206	$ 9,206	$	5-7	$ 19,601	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 89,296	$ 9,206	$ 9,206	$		$ 19,601	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 Ests of Effingham 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-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 [X] 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	1997	46	06/01/15	$ 476,818	5		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		$ 476,818			7

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

9. Rental amount for movable equipment $ 86

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** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	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 Ests of Effingham **Report Period Beginning:** 1/1/18 **Ending:** 12/31/18

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (1,160)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	552,837 (402,694)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,241		6
7	Other Prepaid Expenses	6,279		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 169,503	$	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	89,298		16
17	Accumulated Depreciation (book methods)	(19,601)		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)**	$ 69,697	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 239,200	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 52,573	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,324		30
31	Accrued Taxes Payable	1,105		31
32	Accrued Interest Payable	10,524		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Other	262,410		35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 353,936	$	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	641,188		42
43	Deferred Revenues	77,466		43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 718,654	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 1,072,590	$	45
46	**TOTAL EQUITY**	$ (833,390)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 239,200	$	47

***(See instructions.)**

Facility Name: Brookstone Ests of Effingham 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.)

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,428,303	1
2	Discounts and Allowances	(5,544)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,422,759	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		13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$	14
	D. Other Revenue (specify):		
15	**Miscellaneous**		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)**	$ 1,422,759	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	247,425	19
20	Health Care/ Personal Care	223,115	20
21	General Administration	581,034	21
	B. Capital Expense		
22	Ownership	486,110	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)**	$ 1,537,684	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (114,925)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (114,925)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 629,905	32
33	Private Pay - Net Inpatient Revenue	792,854	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 1,422,759	37

Brookstone Estates of Effingham
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	264,847.00	9765.00	IS 14.3
5890350000	Miscellaneous Expense	1,444.89	9729.20	IS 14.3
5912346000	Special Events - Corp. Directive	20,498.73	9729.20	IS 14.3
	MISC REV OFFSET	(20,814.14)	9729.20	IS 14.3
		266,376.48		