

		FOR BHF USE			

LL2

Supportive Living Facility

2013

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2013)

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 AD 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: 1000010

Facility Name: Brookstone Estates-Paris

Address: 146 Brookstone LaneParis61944

County: Edgar

Telephone Number: (217-463-5871 Fax # 217-463-5875

Federal Employer ID Number:

Date Current Owners were Certified: 9/1/2009

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

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: Bryvan Starnes Telephone Number: (828-261-7322
Email Address: bstarnes@meridiansenior.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2013 to 12/31/2013 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)
(Title)

Paid Preparer

(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
IL DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-16

HFS 3745C (N-4-05)

IL478-2471

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Facility Name **Brookstone Midwest Care Paris LLC**

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	44	Single Unit Apartment	45	16,243	1		
2		Double Unit Apartment			2		
3		Other			3		
4	44	TOTALS	45	16,243	4		

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	5,110	11,132		16,243	5
6	Double Unit					6
7	Other					7
8	TOTALS	5,110	11,132		16,243	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.89%

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

ACCUAL	X	MODIFIED		
CASH*		CASH*		

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

Tax Year: **2013** **Fiscal Year:** 2013

* 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 Midwest Care Paris LLC

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	64,617	90,253	9,412	164,282		164,282	1
2	Housekeeping, Laundry and Maintenance	74,097	7,740	20,131	101,967		101,967	2
3	Heat and Other Utilities			46,520	46,520		46,520	3
4	Other (specify):repair & maintenance			8,475	8,475		8,475	4
5	TOTAL General Services	138,713	97,993	84,538	321,244		321,244	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	147,017	1,984	29,984	178,984		178,984	6
7	Activities and Social Services	235	655	6,132	7,022		7,022	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	147,252	2,639	36,116	186,007		186,007	9
	C. General Administration							
10	Administrative and Clerical	55,568	3,084	40,123	98,774		98,774	10
11	Marketing Materials, Promotions and Advertising			10,076	10,076		10,076	11
12	Employee Benefits and Payroll Taxes			57,369	57,369		57,369	12
13	Insurance-Property, Liability and Malpractice			32,532	32,532		32,532	13
14	Other (specify):management fee			66,530	66,530		66,530	14
15	TOTAL General Administration	55,568	3,084	206,630	265,281		265,281	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	341,533	103,715	327,284	772,532		772,532	16
	Capital Expenses							
	D. Ownership							
17	Depreciation				2,656		2,656	17
18	Interest							18
19	Real Estate Taxes				65,108		65,108	19
20	Rent -- Facility and Grounds				691,783		691,783	20
21	Rent -- Equipment				2,010		2,010	21
22	Other (specify):							22
23	TOTAL Ownership				761,557		761,557	23
24	GRAND TOTAL (Sum of lines 16 and 23)	341,533	103,715	327,284	1,534,090		1,534,090	24

Facility Name: Brookstone Midwest Care Paris LLC

Report Period Beginning 01/01/2013 Ending: 12/31/2013

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	1	21.00	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	1	9.00	7
8	Dishwashers			8
9	Maintenance Workers	1	18.20	9
10	Housekeepers	2	9.21	10
11	Laundry			11
12	Managers	1	16.32	12
13	Other Administrative	6	9.23	13
14	Clerical	1	13.38	14
15	Marketing			15
16	Other	1	8.76	16
17	Total (lines 1 thru 16)	14	\$	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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	Meridian Senior Living LLC	\$	66,530	1
2				2
Total		\$	66,530	3

Facility Name: Brookstone Midwest Care Paris LLC

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ 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	\$ 4,371	\$ 811	\$ 811	\$	5	\$ 811	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 4,371	\$ 811	\$ 811	\$		\$ 811	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	Furniture & improvement-2013	\$ 8,113	\$ \$ 1,846	\$ \$ 1,846	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 8,113	\$ 1,846	\$ 1,846	24

Facility Name: Brookstone Midwest Care Paris LLC

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: NRF Healthcare 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		45	04/01/2011	\$ 702,975	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		45		\$ 702,975			7

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

9. Rental amount for movable equipment \$ N/A

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.

STATE OF ILLINOIS

Facility Name: Paris Brookstone Midwest Care Paris LLC

Report Period Beginning: Ending:

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 164,562	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	154,652		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	5,883		6
7	Other Prepaid Expenses	1,380		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 326,476	\$	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	8,113		15
16	Equipment, at Historical Cost	4,371		16
17	Accumulated Depreciation (book methods)	(2,656)		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)	\$ 9,828	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 336,304	\$	25

		1 Operating	
	C. Current Liabilities		
26	Accounts Payable	\$ 160,062	\$
27	Officer's Accounts Payable		
28	Accounts Payable-Patient Deposits		
29	Short-Term Notes Payable	59,036	
30	Accrued Salaries Payable	15,875	
31	Accrued Taxes Payable		
32	Accrued Interest Payable		
33	Deferred Compensation	52,323	
34	Federal and State Income Taxes		
	Other Current Liabilities(specify):		
35			
36			
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 287,296	\$
	D. Long-Term Liabilities		
38	Long-Term Notes Payable		
39	Mortgage Payable		
40	Bonds Payable		
41	Deferred Compensation		
	Other Long-Term Liabilities(specify):		
42			
43			
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 287,296	\$
46	TOTAL EQUITY	\$ 49,008	\$
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 336,304	\$

2	After Consolidation*	
		26
		27
		28
		29
		30
		31
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Facility Name: Brookstone Midwest Care Paris LLC

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,354,405	1
2	Discounts and Allowances	(12,268)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,342,137	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	8,290	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)	\$ 8,290	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	6,203	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,203	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)	\$ 1,356,630	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	321,244	19
20	Health Care/ Personal Care	186,007	20
21	General Administration	332,399	21
	B. Capital Expense		
22	Ownership		22
	C. Other Expenses		
23	Special Cost Centers	694,439	23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,534,090	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (177,459)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (177,459)	31

