	FOR BHF USE	

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2015)

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: 1000010

Facility Name: Brookstone Estates Paris

Address: 146 Brookstone Ln (Number) | Paris (City) | 61944 (Zip Code)

County: Edgar

Telephone Number: (217) 463-5871 **Fax #** (   )

Federal Employer ID Number:

Date Current Owners were Certified: 06/01/15

Type of Ownership:

VOLUNTARY, NON-PROFIT	PROPRIETARY	GOVERNMENTAL
[ ] 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: Leticia Gonzalez   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 6/1/2015 to 12/31/2015 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)	Jeremy Zednick
	(Title)	VP of Accounting
Paid Preparer	(Signed)	(Date)
	(Print Name and Title)	Chris Joos Partner
	(Firm Name & Address)	Plante Moran 65 East State Street, Suite 600, Columbus, OH 43215
	(Telephone)	(614) 849-3000 Fax 248-233-8811

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 Estates Paris — Report Period Beginning: 6/1/2015 Ending: 12/31/2015

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	46	Single Unit Apartment	46	9,844	1
2		Double Unit Apartment			2
3		Other			3
4	46	TOTALS	46	9,844	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	4,210	5,358		9,568	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,210	5,358		9,568	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.20%

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 [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31/2015 Fiscal Year: 12/31/2015
* 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 Paris **Report Period Beginning: 6/1/2015 Ending: 12/31/2015**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications	Adjusted	
		Salary/Wage	Supplies	Other	Total	and Adjustments	Total	
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	51,123	4,966	58,028	114,117		114,117	1
2	Housekeeping, Laundry and Maintenance	23,384		21,608	44,992		44,992	2
3	Heat and Other Utilities			26,429	26,429	(2,906)	23,523	3
4	Other (specify): Trash removal			1,039	1,039		1,039	4
5	**TOTAL General Services**	74,507	4,966	107,104	186,577	(2,906)	183,671	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	81,156	557	2,604	84,317		84,317	6
7	Activities and Social Services	91		1,869	1,960		1,960	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	81,247	557	4,473	86,277		86,277	9
	C. General Administration							
10	Administrative and Clerical	40,968	6,113	85,884	132,965		132,965	10
11	Marketing Materials, Promotions and Advertising	462		14,698	15,160		15,160	11
12	Employee Benefits and Payroll Taxes			36,940	36,940		36,940	12
13	Insurance-Property, Liability and Malpractice			12,564	12,564		12,564	13
14	Other (specify):			3,642	3,642	(3,642)		14
15	**TOTAL General Administration**	41,430	6,113	153,728	201,271	(3,642)	197,629	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	197,184	11,636	265,305	474,125	(6,548)	467,577	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,762	1,762		1,762	17
18	Interest							18
19	Real Estate Taxes			41,248	41,248		41,248	19
20	Rent -- Facility and Grounds			389,111	389,111		389,111	20
21	Rent -- Equipment			2,333	2,333		2,333	21
22	Other (specify):							22
23	**TOTAL Ownership**			434,454	434,454		434,454	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	197,184	11,636	699,759	908,579	(6,548)	902,031	24

Facility Name: Brookstone Estates Paris
Report Period Beginning 6/1/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 21.64	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5	9.58	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	9.38	6
7	Cook Helpers/Assistants	1	9.06	7
8	Dishwashers	0	9.58	8
9	Maintenance Workers	0	10.50	9
10	Housekeepers	1	9.34	10
11	Laundry			11
12	Managers	3	15.82	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	1	8.76	16
17	Total (lines 1 thru 16)	14	$	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	$ 66,502	1
2			2
	Total	$ 66,502	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

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 [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 Estates Paris | Report Period Beginning: 6/1/2015 | Ending: 12/31/2015

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	Nurse Call System		2015	2015	30,669	279	27	279		279	6
7	Kitchen Renovation		2015	2015	19,779	120	27	120		120	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)				$ 50,448	$ 399		$ 399	$	$ 399	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	$ 17,208	$ 1,363	$ 1,363	$	5 - 7	$ 1,363	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 17,208	$ 1,363	$ 1,363	$		$ 1,363	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 Paris   Report Period Beginning: 6/1/2015   Ending: 12/31/2015

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: WC-Paris LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? [X] 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	2001	46	06/01/15	$ 389,111	5		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		$ 389,111			7

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

9. Rental amount for movable equipment $ 2,333

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.

Facility Name: Brookstone Estates Paris — Report Period Beginning: 6/1/2015 Ending: 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2015 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 9,394	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	214,223 (46,649)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(5,407)		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 171,561	$	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	50,448		15
16	Equipment, at Historical Cost	17,208		16
17	Accumulated Depreciation (book methods)	(1,762)		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): Deposits	2,582		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 68,476	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 240,037	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 15,008	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,405		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,032		30
31	Accrued Taxes Payable	73,358		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	32,328		34
	Other Current Liabilities(specify):			
35	Accrued Rent	74,280		35
36	Medicaid Takeback	1,715		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 226,126	$	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 Loan	(107,062)		42
43	Deferred Revenue	42,077		43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ (64,985)	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 161,141	$	45
46	**TOTAL EQUITY**	$ 78,896	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 240,037	$	47

*(See instructions.)

Facility Name: Brookstone Estates Paris   Report Period Beginning: 6/1/2015   Ending: 12/31/2015

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 968,473	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 968,473	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			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)**	$ 968,473	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	183,671	19
20	Health Care/ Personal Care	86,277	20
21	General Administration	197,629	21
	B. Capital Expense		
22	Ownership	434,454	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify): Non-allowable cost	6,548	25
26			26
27			27
28	**TOTAL EXPENSES (sum of lines 19 thru 27)**	$ 908,579	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 59,894	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 59,894	31

Brookstone Estates Paris
Automobile Schedule
2015

Year	Make	Model	Lease Costs
N/A			

Brookstone Estate of Paris
12/31/2015
Non Allowable Cost Adjustments and Reclasses

NON ALLOWABLE COST ADJUSTMENTS

TB Acct	Client Acct	Description	Amount	Part IV Line
9765.00	5790350000	Bad Debt Expense	4,842.97	IS 14.3
9729.20	5890350000	Miscellaneous Expense	603.00	IS 14.3
9729.20	5912346000	Special Events - Corp. Directive	(3,106.13)	IS 14.3
9729.20	5915346000	Special Events (Off-Site)	222.84	IS 14.3
9729.20	AJE2A	Misc Expense Offset	1,079.19	IS 14.3
7126.00	5545340000	Television Cost Expense	2,906.14	IS 3.3
			6,548.01	

RECLASSES

None