

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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: 1000013

Facility Name: Brookstone Estates Mattoon

Address: 1920 Brookstone LaneMattoon61938

County: Coles

Telephone Number: ( ) Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 09/01/2009

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: 838-261-7322  
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 01/01/2014 to 09/30/2014 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) 782-1630

<b>Facility Name</b>	<b>Brooks Brookstone Midwest Care Matoon Estate North LLC</b>
----------------------	---

**Report Period Beginning: 01/01/2014 Ending: 09/30/2014**

### III. STATISTICAL DATA

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

### Date of change in certified units

NA

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	47	Single Unit Apartment	47	12,831	1		
2		Double Unit Apartment			2		
3		Other			3		
4	47	TOTALS	47	12,831	4		

**B. Census-For the entire report period.**

	1 Type of Unit	2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
Resident Days by Unit and Primary Source of Payment						
5	Single Unit	7,098	4,863		11,961	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,098	4,863		11,961	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)** 93.22%

**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		MODIFIED	
	<input checked="" type="checkbox"/>	CASH*	<input type="checkbox"/>
		CASH*	<input type="checkbox"/>

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

**Tax Year:** 2014      **Fiscal Year:** 2014

\* 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: Brool Brookstone Midwest Care Matoon Estate North LLC

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	60847.73	88608.08	10,854	160,310		160,310	1
2	Housekeeping, Laundry and Maintenance	12,094	7,827	5,762	25,683		25,683	2
3	Heat and Other Utilities			52,597	52,597		52,597	3
4	Other (specify):			17,927	17,927		17,927	4
5	<b>TOTAL General Services</b>	72,941	96,435	87,141	256,517		256,517	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	110,039	2,527	20,184	132,749		132,749	6
7	Activities and Social Services		2,429	5,972	8,401		8,401	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	110,039	4,956	26,156	141,150		141,150	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	69,275	3,576	19,678	92,529		92,529	10
11	Marketing Materials, Promotions and Advertising			9,051	9,051		9,051	11
12	Employee Benefits and Payroll Taxes			27,478	27,478		27,478	12
13	Insurance-Property, Liability and Malpractice			20,115	20,115		20,115	13
14	Other (specify):			61,602	61,602		61,602	14
15	<b>TOTAL General Administration</b>	69,275	3,576	137,924	210,775		210,775	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	252,256	104,966	251,220	608,442		608,442	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			3,706	3,706		3,706	17
18	Interest							18
19	Real Estate Taxes			38,534	38,534		38,534	19
20	Rent -- Facility and Grounds			441,309	441,309		441,309	20
21	Rent -- Equipment			2,097	2,097		2,097	21
22	Other (specify):			-				22
23	<b>TOTAL Ownership</b>			485,647	485,647		485,647	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	252,256	104,966	736,867	1,094,089		1,094,089	24

Facility Name: Brookstone Midwest Care Matoon Estate North LLC

Report Period Beginning 01/01/2014 Ending: 09/30/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 22.92	1
2	Licensed Practical Nurses		22.50	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	2	14.11	4
5	Social Service Workers			5
6	Head Cook	1	12.36	6
7	Cook Helpers/Assistants	1	9.01	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers		9.33	10
11	Laundry			11
12	Managers	1	22.59	12
13	Other Administrative	2	9.75	13
14	Clerical			14
15	Marketing			15
16	Other	2	9.39	16
17	Total (lines 1 thru 16)	11	\$	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	\$ 51,769	1
2			2
Total		\$ 51,769	3

Facility Name: Broo Brookstone Midwest Care Matoon Estate North LLC

Report Period Beginning:

01/01/2014

Ending:

09/30/2014

**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
	<b>Improvement Type</b>										
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	<b>TOTAL (lines 1 thru 16)</b>				\$	\$		\$	\$	\$	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	\$ 2,485	\$ 234	\$ 234	-	5	\$ 754	18
19	Vehicles							19
20	<b>TOTAL (lines 18 and 19)</b>	\$ 2,485	\$ 234	\$ 234	\$		\$ 754	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 and Other Improvement - 2012	\$ 6,609	\$ 948	\$ 3,476	21
22	Furniture and Other Improvement - 2013	5,854	726	1,497	22
23	Furniture and Other Improvement - 2014	14,146	1,591	1,591	23
24	<b>TOTALS (lines 21, 22 and 23)</b>	\$ 26,609	\$ 3,265	\$ 6,564	24

Facility Name: Brookstone Midwest Care Matoon Estate North LLC

Report Period Beginning: 01/01/2014 Ending: 09/30/2014

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*		8. Is movable equipment rental included in building rental? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
3	Original Building		47	04/01/2011	745,875	10		3	9. Rental amount for movable equipment \$ <u>NA</u>  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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		47		\$ 745,875			7	

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

Page 7

Facility Name: Brookstone Midwest Care Matoon Estate North LLC

Report Period Beginning: 01/01/2014

Ending: 09/30/2014

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 09/30/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (47,710)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	336,733		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	9,456		6
7	Other Prepaid Expenses	(770)		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 297,708	\$	10
	<b>B. Long-Term Assets</b>			
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	25,893		15
16	Equipment, at Historical Cost	3,201		16
17	Accumulated Depreciation (book methods)	(7,318)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	168,380		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 190,156	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 487,865	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 279,910	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(2,157)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,925		30
31	Accrued Taxes Payable	(12,096)		31
32	Accrued Interest Payable			32
33	Deferred Compensation	(7,509)		33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Deferred revenue	40,656		35
36	Deferred lease payment	21,603		36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 336,333	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 336,333	\$	45
46	<b>TOTAL EQUITY</b>	\$ 151,532	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 487,865	\$	47

\*(See instructions.)

Facility Name: Brookstone Midwest Care Matoon Estate North LLC

09/30/2014

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

		1	
	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,200,499	1
2	Discounts and Allowances	(1,987)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,198,512	3
	<b>B. Other Operating Revenue</b>		
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	317	8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 317	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	54	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 54	14
	<b>D. Other Revenue (specify):</b>		
15	Pet fee	470	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 470	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,199,353	18

		2	
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	256,517	19
20	Health Care/ Personal Care	141,150	20
21	General Administration	210,775	21
	<b>B. Capital Expense</b>		
22	Ownership	485,647	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 1,094,089	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 105,264	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 105,264	31





