

		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: 1000024

Facility Name: Brookstone Estates Vandalia

Address: 1607 West Fillmore Vandalia 64497

County: Fayette

Telephone Number: (618-283-9825 Fax # 618-283-9926

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.

☒ Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

In the event there are further questions about this report, please contact:

Name: Bryan Starnes Telephone Number: 838-261-7322

Email Address: bstarnes@meridiansenior.com

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

HFS 3745C (N-4-05)

IL478-2471

Facility Name **Brooks** **Brookstone Midwest Care Vandalia LLC**

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	46	Single Unit Apartment	46	12,558	1		
2		Double Unit Apartment			2		
3		Other			3		
4	46	TOTALS	46	12,558	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	6,006	6,190		12,196	5
6	Double Unit					6
7	Other					7
8	TOTALS	6,006	6,190		12,196	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	97.12%
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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

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 Vandalia LLC

Ending: 09/30/2014

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	63,512	68,447	15,415	147,374		147,374	1
2	Housekeeping, Laundry and Maintenance	20,218	11,638	7,383	39,239		39,239	2
3	Heat and Other Utilities			40,850	40,850		40,850	3
4	Other (specify):repair & maintenance			12,552	12,552		12,552	4
5	TOTAL General Services	83,730	80,085	76,200	240,014		240,014	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	100,703.36	965.01	16,020.11	117,688		117,688	6
7	Activities and Social Services		2,011	7,588	9,599		9,599	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	100,703	2,976	23,608	127,288		127,288	9
	C. General Administration							
10	Administrative and Clerical	52,563	6,617	19,473	78,652		78,652	10
11	Marketing Materials, Promotions and Advertising			9,577	9,577		9,577	11
12	Employee Benefits and Payroll Taxes			19,479	19,479		19,479	12
13	Insurance-Property, Liability and Malpractice			18,429	18,429		18,429	13
14	Other (specify): management fee			59,212	59,212		59,212	14
15	TOTAL General Administration	52,563	6,617	126,169	185,349		185,349	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	236,996	89,678	225,977	552,651		552,651	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			6,647	6,647		6,647	17
18	Interest							18
19	Real Estate Taxes			55,520	55,520		55,520	19
20	Rent -- Facility and Grounds			247,479	247,479		247,479	20
21	Rent -- Equipment			4,227	4,227		4,227	21
22	Other (specify):							22
23	TOTAL Ownership			313,873	313,873		313,873	23
24	GRAND TOTAL (Sum of lines 16 and 23)	236,996	89,678	539,850	866,524		866,524	24

Facility Name: Brookstone Midwest Care Vandalia 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		\$	1
2	Licensed Practical Nurses	1	21.85	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	1	13.21	4
5	Social Service Workers			5
6	Head Cook	3	11.33	6
7	Cook Helpers/Assistants	4	8.63	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	2	8.79	10
11	Laundry			11
12	Managers	1	17.60	12
13	Other Administrative	7	9.13	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	19	\$	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	\$	59,212	1
2				2
Total		\$	59,212	3

Facility Name: Broo Brookstone Midwest Care Vandalia 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
	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	\$ 5551	\$ 438	\$ 438	\$	5	\$ 1,456	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 5,551	\$ 438	\$ 438	\$		\$ 1,456	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	Furniture and Other Improvement - 2013	17,029	\$ 2,163	\$ 5,049	22
23	Furniture and Other Improvement - 2014	9,399	3,613	3,613	23
24	TOTALS (lines 21, 22 and 23)	\$ 26,428	\$ 5,776	\$ 8,662	24

Facility Name: Brookstone Midwest Care Vandalia 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*	
3	Original Building		46	04/01/2011	\$ 418,275	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		\$ 418,275			7

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

9. Rental amount for movable equipment \$ NA

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

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Facility Name: Brookstone Midwest Care Vandalia 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,043,230	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	329,377		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,527		6
7	Other Prepaid Expenses	1,113		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,382,246	\$	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	24,014		15
16	Equipment, at Historical Cost	7,966		16
17	Accumulated Depreciation (book methods)	(10,116)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	88,213		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 110,076	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,492,323	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 154,159	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(1,921)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	14,149		30
31	Accrued Taxes Payable	(16,208)		31
32	Accrued Interest Payable			32
33	Deferred Compensation	(9,759)		33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Deferred lease payment	22,846		35
36	Deferred Lease Payment	905		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 164,172	\$	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				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 164,172	\$	45
46	TOTAL EQUITY	\$ 1,328,151	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,492,323	\$	47

*(See instructions.)

Facility Name: Brookstone Midwest Care Vandalia LLC

01/01/2014

Ending:

09/30/2014

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	\$ 1,185,539	1
2	Discounts and Allowances	(205)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,185,334	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	52	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 52	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	54	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 54	14
	D. Other Revenue (specify):		
15	pet fee		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)	\$ 1,185,440	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	240,014	19
20	Health Care/ Personal Care	127,288	20
21	General Administration	185,348	21
	B. Capital Expense		
22	Ownership	313,873	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)	\$ 866,524	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 318,917	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 318,917	31

