

		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: 1000067

Facility Name: Brookstone Estates Tuscola

Address: 1050 E North Line Rd Tuscola 61953

County: Douglas

Telephone Number: ( 217-253-6300 Fax # 217-253-9710

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 Tuscola 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	5,460	6,883		12,343	5
6	Double Unit					6
7	Other					7
8	TOTALS	5,460	6,883		12,343	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)** 98.29%

**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	
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 Tuscola 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	35,580	69,995	8,133	113,707		113,707	1
2	Housekeeping, Laundry and Maintenance	19,275	10,309	5,213	34,796		34,796	2
3	Heat and Other Utilities			37,835	37,835		37,835	3
4	Other (specify):repair & maintenance			36,144	36,144		36,144	4
5	<b>TOTAL General Services</b>	54,855	80,304	87,324	222,483		222,483	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	145,062	1,447	20,418	166,927		166,927	6
7	Activities and Social Services		2,531	6,396	8,927		8,927	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	145,062	3,979	26,814	175,854		175,854	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	44,127	4,840	26,198	75,166		75,166	10
11	Marketing Materials, Promotions and Advertising			4,670	4,670		4,670	11
12	Employee Benefits and Payroll Taxes			24,498	24,498		24,498	12
13	Insurance-Property, Liability and Malpractice			26,108	26,108		26,108	13
14	Other (specify): management fee			65,087	65,087		65,087	14
15	<b>TOTAL General Administration</b>	44,127	4,840	146,563	195,530		195,530	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	244,044	89,122	260,701	593,868		593,868	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			21,041	21,041		21,041	17
18	Interest							18
19	Real Estate Taxes			61,319	61,319		61,319	19
20	Rent -- Facility and Grounds			316,704	316,704		316,704	20
21	Rent -- Equipment			2,332	2,332		2,332	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			401,396	401,396		401,396	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	244,044	89,122	662,097	995,264		995,264	24

Facility Name: Brookstone Midwest Care Tuscola 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	3	22.73	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	2	12.08	4
5	Social Service Workers			5
6	Head Cook	1	12.88	6
7	Cook Helpers/Assistants	4	9.50	7
8	Dishwashers	1	8.50	8
9	Maintenance Workers			9
10	Housekeepers	1	9.59	10
11	Laundry			11
12	Managers	1	20.60	12
13	Other Administrative	11	9.82	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	24	\$	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? \$

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	\$	65,087	1
2				2
Total		\$	65,087	3

Facility Name: Broo Brookstone Midwest Care Tuscola 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	\$ 7,246	\$ 2,582	\$ 2,582	\$	5	\$ 2,747	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 7,246	\$ 2,582	\$ 2,582	\$		\$ 2,747	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 & other improvement-2012	\$ 13,750	\$ 2,062	\$ 7,475	21
22	Furniture & other improvement-2013	129,160	17,690	21,623	22
23	Furniture & other improvement-2014	1,005	151	151	23
24	TOTALS (lines 21, 22 and 23)	\$ 143,916	\$ 19,903	\$ 29,249	24

Facility Name: Brookstone Midwest Care Tuscola 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	\$ 535,275	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		\$ 535,275			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.

Facility Name: Brookstone Midwest Care Tuscola 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	\$ 832,017	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	142,723		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,405		6
7	Other Prepaid Expenses	939		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)	\$ 982,085	\$	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	63,556		15
16	Equipment, at Historical Cost	87,605		16
17	Accumulated Depreciation (book methods)	(31,996)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	(1,738)		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)	\$ 117,428	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,099,512	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ (2,129)	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	581		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,262		30
31	Accrued Taxes Payable	(19,378)		31
32	Accrued Interest Payable			32
33	Deferred Compensation	(11,261)		33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Deferred lease payment	16,243		35
36	Deferred Lease Payment			36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ (683)	\$	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)	\$ (683)	\$	45
46	<b>TOTAL EQUITY</b>	\$ 1,100,195	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 1,099,512	\$	47

\*(See instructions.)

Facility Name: Brookstone Midwest Care Tuscola LLC

01/01/2014

Ending:

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	\$ 1,302,875	1
2	Discounts and Allowances	(5,105)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,297,770	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	158	8
9	Non-Resident Meals	76	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 234	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	73	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 73	14
	<b>D. Other Revenue (specify):</b>		
15	pet fee	512	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 512	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,298,589	18

		2	
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	222,483	19
20	Health Care/ Personal Care	175,854	20
21	General Administration	195,530	21
	<b>B. Capital Expense</b>		
22	Ownership	401,396	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>	\$ 995,264	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 303,325	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 303,325	31





