

		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:** 1000066

**Facility Name:** Brookstone of Aledo

**Address:** 405 SE 13th Avenue Aledo 61231  
Number City Zip Code

**County:** Aledo

**Telephone Number:** 309-582-1132 **Fax #** 309-582-1134

**Federal Employer ID Number:** \_\_\_\_\_

**Date Current Owners were Certified:** 09/01/2009

**Type of Ownership:**

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**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

**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 12/31/2014 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.

<b>Officer or Administrator of Provider</b>	(Signed) _____	(Date) _____
	(Type or Print Name) _____	(Title) _____
<b>Paid Preparer</b>	(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

Facility Name Brooks Brookstone of Aledo

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

**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	66	Single Unit Apartment	66	24,090	1
2		Double Unit Apartment			2
3		Other			3
4	66	TOTALS	66	24,090	4

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

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	4,130	19,695		23,825	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,130	19,695		23,825	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.90%

**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)

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**H. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

**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 of Aledo

## 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	156,383	115,173	23,242	294,798		294,798	1
2	Housekeeping, Laundry and Maintenance	53,750	12,583	11,446	77,779		77,779	2
3	Heat and Other Utilities			103,938	103,938		103,938	3
4	Other (specify):repair & maintenance			32,766	32,766		32,766	4
5	<b>TOTAL General Services</b>	<b>210,133</b>	<b>127,757</b>	<b>171,391</b>	<b>509,281</b>		<b>509,281</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	228,880	1,876	33,706	264,462		264,462	6
7	Activities and Social Services		6,016	15,669	21,684		21,684	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>228,880</b>	<b>7,892</b>	<b>49,374</b>	<b>286,146</b>		<b>286,146</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	135,691	7,338	45,763	188,792		188,792	10
11	Marketing Materials, Promotions and Advertising			13,774	13,774		13,774	11
12	Employee Benefits and Payroll Taxes			116,632	116,632		116,632	12
13	Insurance-Property, Liability and Malpractice			21,573	21,573		21,573	13
14	Other (specify): management fee			141,532	141,532		141,532	14
15	<b>TOTAL General Administration</b>	<b>135,691</b>	<b>7,338</b>	<b>339,274</b>	<b>482,303</b>		<b>482,303</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>574,704</b>	<b>142,987</b>	<b>560,040</b>	<b>1,277,730</b>		<b>1,277,730</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			1,656	1,656		1,656	17
18	Interest							18
19	Real Estate Taxes			87,396	87,396		87,396	19
20	Rent -- Facility and Grounds			665,004	665,004		665,004	20
21	Rent -- Equipment			15,817	15,817		15,817	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>769,873</b>	<b>769,873</b>		<b>769,873</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>574,704</b>	<b>142,987</b>	<b>1,329,913</b>	<b>2,047,603</b>		<b>2,047,603</b>	<b>24</b>

Facility Name: Brookstone of Aledo

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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	9.54	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	1	21.65	4
5	Social Service Workers	1	10.31	5
6	Head Cook	1	15.32	6
7	Cook Helpers/Assistants	2	9.56	7
8	Dishwashers			8
9	Maintenance Workers	5	9.45	9
10	Housekeepers	3	8.39	10
11	Laundry			11
12	Managers	1	31.65	12
13	Other Administrative	5	10.30	13
14	Clerical	1	15.98	14
15	Marketing	1	17.38	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>22</b>	<b>\$</b>	<b>17</b>

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	
				<b>Total</b>	<b>\$</b>	<b>6</b>

VI. (B) Management fees paid to unrelated parties

		Amount of Fee		
1	Meridian Senior Living LLC	\$ 117,943	1	
2			2	
		<b>Total</b>	<b>\$ 117,943</b>	<b>3</b>

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).

Facility Name: Brot Brookstone of Aledo

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	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	\$ 11,942	\$ 1,599	\$ 1,599	-	5	\$ 1,775	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 11,942	\$ 1,599	\$ 1,599	\$		\$ 1,775	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	Leasehold improvement-2014	2,300	58	\$ 58	21
22			\$	\$	22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 2,300	\$ 58	\$ 58	24

Facility Name: Brookstone of Aledo

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**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	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		66	04/01/2011	\$ 665,004	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	<b>TOTAL</b>		66		\$ 665,004			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				
	<b>A. Directly Facility Related</b>										
	<b>Long-Term</b>										
1				/ /	\$	\$	/ /		\$	1	
2				/ /			/ /			2	
3				/ /			/ /			3	
	<b>Working Capital</b>										
4				/ /			/ /			4	
5				/ /			/ /			5	
6				/ /			/ /			6	
7	<b>TOTAL Facility Related</b>					\$	\$			\$	7
	<b>B. Non-Facility Related</b>										
8				/ /			/ /			8	
9				/ /			/ /			9	
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$	\$			\$	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 of Aledo

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 124,904	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	126,723		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	57,733		6
7	Other Prepaid Expenses	22,589		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 331,949	\$	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	2,300		15
16	Equipment, at Historical Cost	11,942		16
17	Accumulated Depreciation (book methods)	(1,833)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	324,242		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 336,652	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 668,600	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 63,100	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(108)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	22,796		30
31	Accrued Taxes Payable	15,193		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Accrued Workers Compensation	8,550		35
36	Prepaid Revenue	14,660		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 124,190	\$	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 (sum of lines 38 thru 43)</b>	\$	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 124,190	\$	45
46	<b>TOTAL EQUITY</b>	\$ 544,410	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 668,600	\$	47

\*(See instructions.)

Facility Name: Brookstone of Aledo**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	\$ 2,253,627	1
2	Discounts and Allowances	(10,405)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 2,243,222</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
4	Special Services		4
5	Other Health Care Services	95,006	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	2,715	8
9	Non-Resident Meals	634	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 98,355</b>	<b>11</b>
<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>	<b>\$ 54</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
15	Cable, Phone and Internet	20,129	15
16	Ancillary charges & Pendent Fee	7,394	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 27,523</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,369,155</b>	<b>18</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	509,281	19
20	Health Care/ Personal Care	286,146	20
21	General Administration	482,303	21
<b>B. Capital Expense</b>			
22	Ownership	769,873	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>	<b>\$ 2,047,603</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ 321,551</b>	<b>29</b>
30	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ 321,551</b>	<b>31</b>



