

		FOR BHF USE			

LL2

Supportive Living Facility
2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2020)

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.

<p>I. Facility ID Number: <u>1000066</u></p> <p>Facility Name: <u>Brookstone of Aledo</u></p> <hr/> <p>Address: <u>405 SE 13th Avenue</u> <u>Aledo</u> <u>61231</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>Mercer</u></p> <p>Telephone Number: <u>(309) 582-1132</u> Fax # <u>(309) 582-1134</u></p> <p>Federal Employer ID Number: <u>46-3007241</u></p> <p>Date Current Owners were Certified: <u>09/01/2009</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact:</p> <p>Name: <u>William R. List</u> Telephone Number: <u>(410) 363-3200</u></p> <p>Email Address: <u>Blist@BDO.com</u></p>	<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	IRS Exemption Code _____	<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 _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2020</u> to <u>12/31/2020</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) _____</td> <td></td> </tr> <tr> <td></td> <td>(Title) _____</td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) <u>William R. List - Director</u></td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>BDO</u> <u>800 Red Brook Blvd., Ste 300 Owings Mills, MD 21117</u></td> <td></td> </tr> <tr> <td></td> <td>(Telephone) <u>(410) 363-3200</u> Fax # () _____</td> <td></td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) _____			(Title) _____		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) <u>William R. List - Director</u>			(Firm Name & Address) <u>BDO</u> <u>800 Red Brook Blvd., Ste 300 Owings Mills, MD 21117</u>			(Telephone) <u>(410) 363-3200</u> Fax # () _____	
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Facility Name: Brookstone of Aledo

Report Period Beginning:

01/01/2020

Ending: 12/31/2020

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	177,366	116,319	1,681	295,366		295,366	1
2	Housekeeping, Laundry and Maintenance	68,229	13,998	35,979	118,206	(500)	117,706	2
3	Heat and Other Utilities			119,022	119,022	(16,408)	102,614	3
4	Other (specify):							4
5	TOTAL General Services	245,595	130,317	156,682	532,594	(16,908)	515,686	5
B. Health Care and Programs								
6	Health Care/ Personal Care	238,823	2,768	11,384	252,975		252,975	6
7	Activities and Social Services	29,792	4,277	436	34,505		34,505	7
8	COVID Expenses		61,440		61,440		61,440	8
9	TOTAL Health Care and Programs	268,615	68,485	11,820	348,920		348,920	9
C. General Administration								
10	Administrative and Clerical	227,934	3,947	257,811	489,692		489,692	10
11	Marketing Materials, Promotions and Advertising			20,739	20,739	(20,739)		11
12	Employee Benefits and Payroll Taxes			106,472	106,472		106,472	12
13	Insurance-Property, Liability and Malpractice			60,685	60,685		60,685	13
14	Uniforms and Bad Debts		1,565	15,623	17,188	(15,623)	1,565	14
15	TOTAL General Administration	227,934	5,512	461,330	694,776	(36,362)	658,414	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	742,144	204,314	629,832	1,576,290	(53,270)	1,523,020	16
Capital Expenses								
D. Ownership								
17	Depreciation			30,671	30,671		30,671	17
18	Interest							18
19	Real Estate Taxes			132,900	132,900		132,900	19
20	Rent -- Facility and Grounds			745,024	745,024		745,024	20
21	Rent -- Equipment			4,895	4,895		4,895	21
22	Income Taxes			7,341	7,341	(7,341)		22
23	TOTAL Ownership			920,831	920,831	(7,341)	913,490	23
24	GRAND TOTAL (Sum of lines 16 and 23)	742,144	204,314	1,550,663	2,497,121	(60,611)	2,436,510	24

Facility Name: Brookstone of Aledo

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

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			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants	1	15.41	4
5	Social Service Workers	1	26.00	5
6	Head Cook	1	18.50	6
7	Cook Helpers/Assistants	6	10.95	7
8	Dishwashers			8
9	Maintenance Workers	1	18.50	9
10	Housekeepers	3	11.61	10
11	Laundry			11
12	Managers	1	40.86	12
13	Other Administrative	1	15.93	13
14	Clerical			14
15	Marketing	1	26.44	15
16	Other	7	11.89	16
17	Total (lines 1 thru 16)	24	\$ 14.54	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	Meridian Senior Living, LLC	\$ 150,211	1
2			2
Total		\$ 150,211	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

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: Brookstone of Aledo

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ 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	\$ 143,295	\$ 24,145	\$ 24,145		various	\$ 82,530	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 143,295	\$ 24,145	\$ 24,145			\$ 82,530	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 Improvements	\$ 88,164	\$ 6,526	\$ 35,373	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 88,164	\$ 6,526	\$ 35,373	24

Facility Name: Brookstone of Aledo

Report Period Beginning: 01/01/2020

Ending: 2/31/2020

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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	01/01/2011	\$ 741,560	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		66		\$ 741,560			7

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

9. Rental amount for movable equipment \$ 8,360

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	
		Related**				Amount of Note					
	Name of Lender	YES	NO	Purpose of Loan	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
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 of Aledo

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 406,004	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	643,733		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	156,889		6
7	Other Prepaid Expenses	20,536		7
8	Accounts Receivable (owners or related parties)	5,123		8
9	Other(specify):	376,285		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,608,570	\$	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	88,164		15
16	Equipment, at Historical Cost	143,295		16
17	Accumulated Depreciation (book methods)	(117,903)		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):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 113,555	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,722,125	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 24,988	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	28,920		30
31	Accrued Taxes Payable	10,531		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	PPP Loan	166,689		35
36	Prepaid Rev / Accrued R.E. tax	172,242		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 403,370	\$	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)	\$ 403,370	\$	45
46	TOTAL EQUITY	\$ 1,318,755	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,722,125	\$	47

*(See instructions.)

Facility Name: Brookstone of Aledo

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

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

		1	
I. Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 2,926,676	1
2	Discounts and Allowances	(1,288)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,925,387	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	Cable TV / Pet Fee	17,657	15
16	Phone / Internet	61,718	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 79,375	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,004,762	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	532,595	19
20	Health Care/ Personal Care	348,919	20
21	General Administration	694,775	21
B. Capital Expense			
22	Ownership	920,832	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)	\$ 2,497,120	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 507,642	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 507,642	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 793,355	32
33	Private Pay - Net Inpatient Revenue	2,132,032	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,925,387	37

Brookstone of Aledo

DECEMBER 31, 2020

Reference	Description		Amount	Page 3 Line #	
4101-0104	Cable	B	(10,985)	3	x
4101-0106	Pet Fee	B	(500)	2	x
4101-0114	Phone/Internet Service	B	(5,422)	3	x
4301-0311	Miscellaneous Revenue	B	-	20	see below
	Miscellaneous Revenue	B	-	10	see below
5101-0501	Advertising & Marketing	A	(14,766)	11	x
5101-0502	Referral Fee	A	(327)	11	x
5101-0503	Gifts (WOW Program)	A	(3,108)	11	x
5101-0507	Digital Advertising	A	(2,538)	11	x
5908-0010	Income Taxes	A	(7,341)	22	x
5909-1901	Bad Debt: Assisted Living - PRI	A	(15,623)	14	x
			(60,609)		

Brookstone of Aledo

Account Analysis - Account Number 4301-0311 (61,708.46)

For The Period 01/01/2020 thru 12/31/2020

Description	Amount	Line
Hair Salon Rental		20
Stamp Purchase		10
Resident Community Fee		n/a
Respite Room Deposits		n/a
RA Interest (Interest on Payments)		10
Resident Room Deposit		n/a
Total		