

		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: 1000047

Facility Name: Brookstone Estates Effingham

Address: 1101 North Maple St Effingham 62401
Number City Zip Code

County: Effingham

Telephone Number: (217-347-5871) **Fax #** 217-347-5870

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
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 _____	

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 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

Facility Name Brooks Brookstone Midwest Care Effingham Estate 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 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	7,371	5,081		12,452	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,371	5,081		12,452	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.16%

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

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 Midwest Care Effingham Estate 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			
A. General Services								
1	Dietary and Food Purchase	45,413	63,298	12,429	121,140		121,140	1
2	Housekeeping, Laundry and Maintenance	21,106	5,435	3,805	30,346		30,346	2
3	Heat and Other Utilities			48,144	48,144		48,144	3
4	Other (specify):repair & maintenance			18,645	18,645		18,645	4
5	TOTAL General Services	66,519	68,733	83,023	218,275		218,275	5
B. Health Care and Programs								
6	Health Care/ Personal Care	71,950	3,805	27,492	103,247		103,247	6
7	Activities and Social Services	33,217	1,179	1,129	35,525		35,525	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	105,167	4,984	28,621	138,772		138,772	9
C. General Administration								
10	Administrative and Clerical	36,610	5,443	17,301	59,354		59,354	10
11	Marketing Materials, Promotions and Advertising			11,485	11,485		11,485	11
12	Employee Benefits and Payroll Taxes			24,193	24,193		24,193	12
13	Insurance-Property, Liability and Malpractice			34,052	34,052		34,052	13
14	Other (specify): management fee			56,340	56,340		56,340	14
15	TOTAL General Administration	36,610	5,443	143,371	185,424		185,424	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	208,296	79,160	255,015	542,471		542,471	16
Capital Expenses								
D. Ownership								
17	Depreciation			3,792	3,792		3,792	17
18	Interest							18
19	Real Estate Taxes			44,718	44,718		44,718	19
20	Rent -- Facility and Grounds			386,506	386,506		386,506	20
21	Rent -- Equipment			2,086	2,086		2,086	21
22	Other (specify):							22
23	TOTAL Ownership			437,102	437,102		437,102	23
24	GRAND TOTAL (Sum of lines 16 and 23)	208,296	79,160	692,117	979,573		979,573	24

Facility Name: Brookstone Midwest Care Effingham Estate 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	31.04	2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	12.32	6
7	Cook Helpers/Assistants	2	9.56	7
8	Dishwashers			8
9	Maintenance Workers	1	11.14	9
10	Housekeepers		9.23	10
11	Laundry			11
12	Managers	2	16.04	12
13	Other Administrative	1	17.70	13
14	Clerical		9.73	14
15	Marketing	1	21.63	15
16	Other	6	8.84	16
17	Total (lines 1 thru 16)	16	\$	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	\$ 56,340	1	
2			2	
		Total	\$ 56,340	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: **Brot** Brookstone Midwest Care Effingham Estate 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	\$ 7,486	\$ 132.41	\$ 132.41	-	5	\$ 1,217	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 7,486	\$ 132	\$ 132	\$		\$ 1,217	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 & other improvement-2013	7,741	\$ \$ 1,212	\$ \$ 1,212	22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 7,741	\$ 1,212	\$ 1,212	24

Facility Name: Brookstone Midwest Care Effingham Estate 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	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		46	04/01/2011	\$ 653,250	10		3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		46		\$ 653,250			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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			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 Effingham Estate 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	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (481,478)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	565,645		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,368		6
7	Other Prepaid Expenses	819		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 95,353	\$	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	16,111		15
16	Equipment, at Historical Cost	9,605		16
17	Accumulated Depreciation (book methods)	(6,220)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	186,112		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 205,608	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 300,961	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 140,166	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(1,033)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	15,139		31
32	Accrued Interest Payable	26,348		32
33	Deferred Compensation	(19,434)		33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Deferred lease payment	35,629		35
36	Deferred Lease Payment	23,856		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 220,670	\$	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)	\$ 220,670	\$	45
46	TOTAL EQUITY	\$ 80,291	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 300,961	\$	47

*(See instructions.)

Facility Name: [Brookstone Midwest Care Effingham Estate LLC](#)

09/30/2014

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,125,901	1
2	Discounts and Allowances	(1,100)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,124,801	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	54	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 54	14
D. Other Revenue (specify):			
15	pet fee	878	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 878	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,125,733	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	218,275	19
20	Health Care/ Personal Care	138,772	20
21	General Administration	185,424	21
B. Capital Expense			
22	Ownership	437,102	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)	\$ 979,573	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 146,160	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 146,160	31

