

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

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: 1000070

Facility Name: Brookstone Estates of Harrisburg

Address: 165 Ron Morse Drive Harrisburg 62946

Number City Zip Code

County: Saline

Telephone Number: (618) 253-5870 Fax # (618) 253-5871

Federal Employer ID Number:

Date Current Owners were Certified: 9/1/2009

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☒	Limited Liability Co.		
		☐	Trust		
		☐	Other		

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

Name: Steve Pavlue Telephone Number: (828) 261-7337

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/10 to 12/31/10 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)	Steve Pavlue, CPA	
Paid Preparer	(Title)	EVP, Chief Accounting Officer	
	(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 Brookstone Estates of Harrisburg

Report Period Beginning: 1/1/10 Ending: 12/31/10

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

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	16,790
2		Double Unit Apartment		
3		Other		1,710
4	46	TOTALS	46	18,500

B. Census-For the entire report period.

1	2	3	4	5	
Type of Unit	Resident Days by Unit and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
5 Single Unit	7,294	10,941		18,235	5
6 Double Unit					6
7 Other					7
8 TOTALS	7,294	10,941		18,235	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.57%

D. Indicate the number of paid bed-hold days the SLF had during this year 64 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
ACCRUAL X MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? X YES NO
Tax Year: Fiscal Year:

* 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: Brookstone Estates of Harrisburg

Report Period Beginning:

1/1/10

Ending:

12/31/10

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	69,427	95,573		165,000		165,000	1
2	Housekeeping, Laundry and Maintenance	19,729	8,486	18,561	46,776		46,776	2
3	Heat and Other Utilities			68,583	68,583	(4,997)	63,586	3
4	Other (specify): Waste Removal			1,622	1,622		1,622	4
5	TOTAL General Services	89,156	104,059	88,766	281,981	(4,997)	276,984	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	137,929	821		138,750		138,750	6
7	Activities and Social Services		2,604		2,604		2,604	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	137,929	3,425		141,354		141,354	9
	C. General Administration							
10	Administrative and Clerical	61,786	12,417	19,224	93,427		93,427	10
11	Marketing Materials, Promotions and Advertising			9,587	9,587		9,587	11
12	Employee Benefits and Payroll Taxes			105,336	105,336		105,336	12
13	Insurance-Property, Liability and Malpractice			11,196	11,196		11,196	13
14	Other (specify): PY Adj, Interest Income, Internet			(5,608)	(5,608)		(5,608)	14
15	TOTAL General Administration	61,786	12,417	139,736	213,939		213,939	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	288,871	119,901	228,502	637,273	(4,997)	632,276	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			375	375		375	17
18	Interest			362	362		362	18
19	Real Estate Taxes			13,134	13,134		13,134	19
20	Rent -- Facility and Grounds			569,181	569,181		569,181	20
21	Rent -- Equipment			529	529		529	21
22	Other (specify): Mgmt Fees, income Tax, Tax Penalty			129,228	129,228	(48,627)	80,601	22
23	TOTAL Ownership			712,810	712,810	(48,627)	664,183	23
24	GRAND TOTAL (Sum of lines 16 and 23)	288,871	119,901	941,312	1,350,083	(53,624)	1,296,459	24

Facility Name: Brookstone Estates of Harrisburg

Report Period Beginning 1/1/10 Ending: 12/31/10

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.3	\$ 20.99	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	5.9	8.42	5
6	Head Cook			6
7	Cook Helpers/Assistants	3.8	9.18	7
8	Dishwashers			8
9	Maintenance Workers	0.2	10.00	9
10	Housekeepers	1.0	8.37	10
11	Laundry			11
12	Managers	1.0	15.86	12
13	Other Administrative			13
14	Clerical	1.0	11.43	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	13.2	\$	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

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	Good Neighbor Care LLC (JAN - JUL)	\$ 43,690	1
2	Meridian Senior Living (AUG - DEC)	\$ 36,911	2
Total		\$ 80,601	3

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).

OTHER RELATED BUSINESS ENTITIES				
Name	3	City	4	Type of Business 5

Facility Name: Brookstone Estates of Harrisburg

Report Period Beginning: 1/1/10

Ending: 12/31/10

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
6	Improvement Type										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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Midwest Care Holdco TRS, 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			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

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

9. Rental amount for movable equipment \$

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 Estates of Harrisburg

Report Period Beginning: 1/1/10

Ending:

12/31/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,994	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	43,542		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,887		6
7	Other Prepaid Expenses	16,900		7
8	Accounts Receivable (owners or related parties)	165,687		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 235,011	\$	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			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	70,749		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 70,749	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 305,760	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,706		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	45,478		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Property Taxes Payable	44,698		35
36	Accrued Expenses	6,630		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 112,513	\$	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)	\$ 112,513	\$	45
46	TOTAL EQUITY	\$ 193,248	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 305,760	\$	47

*(See instructions.)

Facility Name: Brookstone Estates of Harrisburg

Report Period Beginning: 1/1/10

Ending: 12/31/10

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	\$ 1,469,672	1
2	Discounts and Allowances	(13,110)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,456,562	3
	B. Other Operating Revenue		
4	Special Services (Move-in Fees)	16,600	4
5	Other Health Care Services	1,800	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
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 18,400	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	Food Stamp Revenue	35,463	15
16	Miscellaneous	1,415	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 36,878	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,511,840	18

2			
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	276,984	19
20	Health Care/ Personal Care	141,354	20
21	General Administration	213,939	21
	B. Capital Expense		
22	Ownership	664,183	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 1,296,459	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 215,381	29
	Income Taxes		
30		\$ 48,627	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 166,754	31

000	115	Utilities - garbage-Harris	1622.14	4	Other
000	115	Interest Income-Harris	-154.4		
000	115	Utilities - internet service-Harris	1134.62		
000	115	Other Income/Expense - Prior Year Adj-Harris	-6587.75		
			-5607.53	14	Other
000	115	Management Fees-Harris	80,600.91		
000	115	Income Tax Exp-Harris	46,779.60		
000	115	Tax Penalties-Harris	1,847.86		
000	115	Gain/(Loss) on disposal of assets-Robinson	0.00		
			129,228.37	22	Other (specify):
000	115	Income Tax Exp-Harris	46,779.60-		
000	115	Tax Penalties-Harris	427.45-		
			47,207.05-	22-5	Adjust out Income Tax & Penalty