

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: 1000013

Facility Name: Brookstone Estates of Mattoon

Address: 1920 Brookstone Lane Mattoon 61938

Number City Zip Code

County: Coles

Telephone Number: (217) 235-5881 Fax # (217) 235-5878

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 Mattoon

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	47	Single Unit Apartment	47	17,155	1
2		Double Unit Apartment			2
3		Other		658	3
4	47	TOTALS	47	17,813	4

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	7,079	10,431		17,510	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,079	10,431		17,510	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.30%

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 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 Mattoon

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	98,268	81,777		180,045		180,045	1
2	Housekeeping, Laundry and Maintenance	18,226	6,132	23,461	47,819		47,819	2
3	Heat and Other Utilities			69,970	69,970	(6,604)	63,365	3
4	Other (specify): Waste Removal			1,588	1,588		1,588	4
5	TOTAL General Services	116,494	87,909	95,019	299,421	(6,604)	292,817	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	169,435	449		169,884		169,884	6
7	Activities and Social Services		1,810		1,810		1,810	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	169,435	2,258		171,693		171,693	9
	C. General Administration							
10	Administrative and Clerical	44,436	7,560	23,036	75,032		75,032	10
11	Marketing Materials, Promotions and Advertising			5,749	5,749		5,749	11
12	Employee Benefits and Payroll Taxes			90,031	90,031		90,031	12
13	Insurance-Property, Liability and Malpractice			11,903	11,903		11,903	13
14	Other (specify): PY Adj, Internet, Interest Income			(3,149)	(3,149)		(3,149)	14
15	TOTAL General Administration	44,436	7,560	127,569	179,565		179,565	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	330,365	97,727	222,587	650,679	(6,604)	644,075	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			484	484		484	17
18	Interest			560	560		560	18
19	Real Estate Taxes			51,565	51,565		51,565	19
20	Rent -- Facility and Grounds			709,411	709,411		709,411	20
21	Rent -- Equipment			573	573		573	21
22	Other (specify): Mgmt Fees, Income Tax, Tax Penalties			136,712	136,712	(51,680)	85,032	22
23	TOTAL Ownership			899,307	899,307	(51,680)	847,626	23
24	GRAND TOTAL (Sum of lines 16 and 23)	330,365	97,727	1,121,894	1,549,986	(58,285)	1,491,701	24

Facility Name: Brookstone Estates of Mattoon

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	1.1	\$ 22.69	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	5.8	8.50	5
6	Head Cook			6
7	Cook Helpers/Assistants	5.5	9.56	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1.1	8.71	10
11	Laundry			11
12	Managers	1.0	17.73	12
13	Other Administrative			13
14	Clerical	0.8	9.18	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15.3		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)	\$ 46,486	1
2	Meridian Senior Living (AUG - DEC)	38,546	2
Total		\$ 85,032	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).

Facility Name: Brookstone Estates of Mattoon

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
	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	\$	\$	\$	\$		\$	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

Facility Name: Brookstone Estates of Mattoon

Report Period Beginning: 1/1/10

Ending: 12/31/10

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 Mattoon

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	\$ 1,082	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	40,301		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	5,815		6
7	Other Prepaid Expenses	16,942		7
8	Accounts Receivable (owners or related parties)	168,445		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 232,584	\$	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	77,497		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 77,497	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 310,081	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,560	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,131		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,423		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	48,747		35
36	Accrued Expenses	6,913		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 120,775	\$	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)	\$ 120,775	\$	45
46	TOTAL EQUITY	\$ 189,306	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 310,081	\$	47

*(See instructions.)

Facility Name: Brookstone Estates of Mattoon

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.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,567,460	1
2	Discounts and Allowances	(15,619)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,551,841	3
	B. Other Operating Revenue		
4	Special Services (Move-in Fees)	13,000	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
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 13,000	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	29,735	15
16	Miscellaneous	1,046	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 30,781	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,595,622	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	292,817	19
20	Health Care/ Personal Care	171,693	20
21	General Administration	179,565	21
	B. Capital Expense		
22	Ownership	847,626	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)	\$ 1,491,701	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 103,921	29
	Income Taxes		
30		\$ 51,680	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 52,241	31

000 107 Utilities - garbage-Mat N

1,587.74

4 Other

000 107 Interest Income-Mat N

108.05-

000 107 Utilities - internet service-Mat N

1,002.40

000 107 Other Income/Expense - Prior Year Adj-Mat N

-4043.81

3,149.46-

14 Other

000 107 Management Fees-Mat N

85,032.02

000 107 Income Tax Exp-Mat N

49,821.24

000 107 Tax Penalties-Mat N

1,859.20

136,712.46

22 Other (specify):

000 107 Income Tax Exp-Mat N

49,821.24-

000 107 Tax Penalties-Mat N

1,859.20-

51,680.44-