

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2006  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2006)**

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><b>I.</b></p> <p>Facility Name: <u>Brookstone Estates-Harrisburg</u></p> <p>Address: <u>165 Ron Morse</u> <u>Harrisburg</u> <u>62946</u>  <small>Number City Zip Code</small></p> <p>County: <u>Saline</u></p> <p>Telephone Number: ( <u>217</u> ) <u>342-5885</u> Fax # <u>217 342-5851</u></p> <p>Federal Employer ID Number: <u>20-1902398</u></p> <p>Date Current Owners were Certified: <u>05-31-2006</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:  Name: <u>Amy Eubank</u> Telephone Number: ( <u>217</u> ) <u>342-5885</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><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01-01-2006</u> to <u>12-31-2006</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 border="1" style="width:100%"> <tr> <td style="width:20%">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) <u>Amy Eubank</u> (Title) <u>Illinois Director of Operations</u></td> </tr> <tr> <td></td> <td>(Date) _____</td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____ (Print Name and Title) _____ (Firm Name &amp; Address) _____ (Telephone) ( <u>    </u> ) _____ Fax # ( <u>    </u> ) _____</td> </tr> <tr> <td></td> <td>(Date) _____</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) _____ (Type or Print Name) <u>Amy Eubank</u> (Title) <u>Illinois Director of Operations</u>		(Date) _____	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) ( <u>    </u> ) _____ Fax # ( <u>    </u> ) _____		(Date) _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																															
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	(Date) _____																																

Facility Name Brookstone Estates-Harrisburg

Report Period Beginning: 01-01-2006 Ending: 12-31-2006

**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	39	Single Unit Apartment	39	14,235	1
2	7	Double Unit Apartment	7	2,555	2
3		Other			3
4	46	TOTALS	46	16,790	4

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

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	114	7,975		8,089	5
6	Double Unit		2,316		2,316	6
7	Other					7
8	TOTALS	114	10,291		10,405	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 61.97%

**D. Indicate the number of paid bed-hold days the SLF had during this year** 36 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**

ACCURAL  MODIFIED CASH\*  CASH\*

**I. Is your fiscal year identical to your tax year?**  YES  NO

Tax Year: Dec Fiscal Year: Dec

\* 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-Harrisburg

Report Period Beginning:

01-01-2006

Ending: 12-31-2006

## 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	50,665	52,873		103,538		103,538	1
2	Housekeeping, Laundry and Maintenance	8,887	3,147	10,296	22,330		22,330	2
3	Heat and Other Utilities			44,089	44,089		44,089	3
4	Other (specify): Miscellaneous			15,218	15,218		15,218	4
5	<b>TOTAL General Services</b>	59,552	56,020	69,603	185,175		185,175	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	90,177	718	4,455	95,350		95,350	6
7	Activities and Social Services		164		164		164	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	90,177	882	4,455	95,514		95,514	9
<b>C. General Administration</b>								
10	Administrative and Clerical	58,983	2,286	67,888	129,157		129,157	10
11	Marketing Materials, Promotions and Advertising			5,324	5,324		5,324	11
12	Employee Benefits and Payroll Taxes			39,327	39,327		39,327	12
13	Insurance-Property, Liability and Malpractice			29,400	29,400		29,400	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	58,983	2,286	141,939	203,208		203,208	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	208,712	59,188	215,997	483,897		483,897	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			42,464	42,464		42,464	17
18	Interest							18
19	Real Estate Taxes			3,789	3,789		3,789	19
20	Rent -- Facility and Grounds			274,123	274,123		274,123	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			320,376	320,376		320,376	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	208,712	59,188	536,373	804,273		804,273	24

Facility Name: Brookstone Estates-Harrisburg

Report Period Beginning: 01-01-2006 Ending: 12-31-2006

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$ 20.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	3	7.50	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.00	6
7	Cook Helpers/Assistants	2	7.99	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1	7.50	10
11	Laundry			11
12	Managers	2	14.54	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>9</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	Cedar Creek Properties	100%		\$	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	Oakshire Senior Living	\$ 37,715 1
2		
<b>Total</b>		<b>\$ 37,715 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	City
1 Brookstone Estates of Tuscola	2 Tuscola
Brookstone Estates of Vandalia	Vandalia
Brookstone Suites	Effingham

OTHER RELATED BUSINESS ENTITIES

Name	City	Type of Business
3 Wilkinson Corporation	4 Yakima WA	5 Investment
Terrace @Mountain Creek	Chattanooga TN	Assisted Living

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: Wilkinson Corporation If yes, what is the value of those services? \$ 15,086

(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-Harrisburg

Report Period Beginning: 01-01-2006

Ending: 12-31-2006

**VIII. OWNERSHIP COSTS**A. Purchase price of land N/A Year land was acquired N/A

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	4,900	1,568	1,568		5	2,548	19
20	TOTAL (lines 18 and 19)	\$ 4,900	\$ 1,568	\$ 1,568	\$		\$ 2,548	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	Furniture and Fixtures	\$ 128,676	\$ \$ 40,900	\$ \$ 66,425	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 128,676	\$ 40,900	\$ 66,425	24

Facility Name: Brookstone Estates-Harrisburg

Report Period Beginning: 01-01-2006

Ending: 2-31-2006

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: Cedar Creek Properties

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	2005	46	05 / /05	\$ 274,123			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	<b>TOTAL</b>		46		\$ 274,123			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			
	<b>A. Directly Facility Related</b>									
	<b>Long-Term</b>									
1	Notes Payable Fund VII	X		Cash Flow Assurance	/ /	\$	680,000	/ /		\$
2					/ /			/ /		
3					/ /			/ /		
	<b>Working Capital</b>									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	<b>TOTAL Facility Related</b>					\$	680,000			\$
	<b>B. Non-Facility Related</b>									
8					/ /			/ /		
9					/ /			/ /		
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$	680,000			\$

\* 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-Harrisburg

Report Period Beginning: 01-01-2006

Ending:

12-31-2006

12-31-2006

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-2006

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 11,888	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	28,464		3
4	Supply Inventory (priced at )	1,276		4
5	Short-Term Investments			5
6	Prepaid Insurance	(22,441)		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <b>Due to Fund VII</b>	(10,406)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,781	\$	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			15
16	Equipment, at Historical Cost+Vehicles	9,408		16
17	Accumulated Depreciation (book methods)	(68,969)		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): <b>Purchase Options</b>	578,000		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 518,439	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 527,220	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ (2,967)	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	42,000		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	8,387		30
31	Accrued Taxes Payable	5,363		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35				35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 52,783	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	680,000		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>	\$ 680,000	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 732,783	\$	45
46	<b>TOTAL EQUITY</b>	\$ (205,563)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 527,220	\$	47

\*(See instructions.)

**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	\$ 754,306	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 754,306	3
<b>B. Other Operating Revenue</b>			
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	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income		13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$	14
<b>D. Other Revenue (specify):</b>			
15			15
16			16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 754,306	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	185,175	19
20	Health Care/ Personal Care	95,514	20
21	General Administration	203,208	21
<b>B. Capital Expense</b>			
22	Ownership	320,376	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</b> (sum of lines 19 thru 27)	\$ 804,273	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ (49,967)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ (49,967)	31