

Facility Name Brookstone Estates of Robinson

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	42	Single Unit Apartment	42	15,330	1
2		Double Unit Apartment			2
3		Other			3
4	42	TOTALS	42	15,330	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	4,932	8,351		13,283	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,932	8,351		13,283	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 86.65%

D. Indicate the number of paid bed-hold days the SLF had during this year 121 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

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: December Fiscal Year: December

* 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 Robinson

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			
A. General Services								
1	Dietary and Food Purchase	50,592	68,892		119,484		119,484	1
2	Housekeeping, Laundry and Maintenance	17,713	5,955	17,013	40,681		40,681	2
3	Heat and Other Utilities			40,570	40,570		40,570	3
4	Other (specify): Miscellaneous			14,796	14,796		14,796	4
5	TOTAL General Services	68,305	74,847	72,379	215,531		215,531	5
B. Health Care and Programs								
6	Health Care/ Personal Care	100,794	2,519	8,498	111,811		111,811	6
7	Activities and Social Services		1,971		1,971		1,971	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	100,794	4,490	8,498	113,782		113,782	9
C. General Administration								
10	Administrative and Clerical	54,488	3,483	85,929	143,900		143,900	10
11	Marketing Materials, Promotions and Advertising			3,502	3,502		3,502	11
12	Employee Benefits and Payroll Taxes			47,790	47,790		47,790	12
13	Insurance-Property, Liability and Malpractice			30,216	30,216		30,216	13
14	Other (specify):							14
15	TOTAL General Administration	54,488	3,483	167,437	225,408		225,408	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	223,587	82,820	248,314	554,721		554,721	16
Capital Expenses								
D. Ownership								
17	Depreciation			142,871	142,871		142,871	17
18	Interest			467,677	467,677		467,677	18
19	Real Estate Taxes			17,949	17,949		17,949	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			628,497	628,497		628,497	23
24	GRAND TOTAL (Sum of lines 16 and 23)	223,587	82,820	876,811	1,183,218		1,183,218	24

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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	5	7.72	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.00	6
7	Cook Helpers/Assistants	1	7.63	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	2	7.35	10
11	Laundry			11
12	Managers	2	10.71	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	11	\$	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	Wilkinson Corporation	30%		\$ 19095	1
2					2
3					3
4					4
5					5
Total				\$ 19095	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	Oakshire Senior Living	\$ 47,738 1
2		
Total		\$ 47,738 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 <u>1</u>	City <u>2</u>
Brookstone of Emerald Glen	Olney

OTHER RELATED BUSINESS ENTITIES		
Name <u>3</u>	City <u>4</u>	Type of Business <u>5</u>

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? \$ 19,095

(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 Robinson

Report Period Beginning: 01-01-2006

Ending: 12-31-2006

VIII. OWNERSHIP COSTSA. Purchase price of land 105,131 Year land was acquired 2005

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	42		2005	1999	\$ 4,626,211	\$		\$	\$	\$	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)				\$ 4,626,211	\$		\$	\$	\$	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	Furniture and Fixtures	\$ 105,659	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 105,659	\$	\$	24

Facility Name: Brookstone Estates of Robinson

Report Period Beginning: 01-01-2006

Ending: 2-31-2006

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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	
		Related**				Amount of Note	Balance				
	Name of Lender	YES	NO	Purpose of Loan	Date of Note	Original	Balance	Maturity Date			
	A. Directly Facility Related Long-Term										
1	GEMSA Loan Services		X	Mortgage	11//2005	\$ 3,450,000	\$ 3,443,226	/ /		\$ 467,677	1
2	Fund VII	X		Note	/ /	1,558,710	1,472,342	/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,008,710	\$ 4,915,568			\$ 467,677	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,008,710	\$ 4,915,568			\$ 467,677	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 Robinson

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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 8,830	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	78,328		3
4	Supply Inventory (priced at)	1,805		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,444		6
7	Other Prepaid Expenses	96,479		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Business Value	39,426		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 227,312	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	105,131		13
14	Buildings, at Historical Cost	4,626,211		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	105,659		16
17	Accumulated Depreciation (book methods)	(144,562)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(15,764)		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)	\$ 4,676,675	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,903,987	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 238,090	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,950		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	8,533		30
31	Accrued Taxes Payable	21,279		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Insurance	(779)		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 288,073	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	4,915,568		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)	\$ 4,915,568	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,203,641	\$	45
46	TOTAL EQUITY	\$ (299,654)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,903,987	\$	47

*(See instructions.)

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	\$ 954,762	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 954,762	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			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 954,762	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	215,531	19
20	Health Care/ Personal Care	113,782	20
21	General Administration	225,408	21
B. Capital Expense			
22	Ownership	628,497	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)	\$ 1,183,218	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (228,456)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (228,456)	31