





## STATE OF ILLINOIS

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Facility Name: Brookstone Estates of Mattoon

Report Period Beginning:

1/1/08

Ending:

12/31/08

## 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	91,503	83,145		174,648		174,648	1
2	Housekeeping, Laundry and Maintenance	20,854	2,467	11,828	35,149		35,149	2
3	Heat and Other Utilities			59,959	59,959		59,959	3
4	Other (specify): Allocated (shared maintenance)	(658)			(658)		(658)	4
5	<b>TOTAL General Services</b>	<b>111,699</b>	<b>85,612</b>	<b>71,787</b>	<b>269,098</b>		<b>269,098</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	146,277			146,277		146,277	6
7	Activities and Social Services		935		935		935	7
8	Other (specify): Allocated							8
9	<b>TOTAL Health Care and Programs</b>	<b>146,277</b>	<b>935</b>		<b>147,212</b>		<b>147,212</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	62,918	14,653	29,329	106,900		106,900	10
11	Marketing Materials, Promotions and Advertising			18,213	18,213		18,213	11
12	Employee Benefits and Payroll Taxes	25,010		47,725	72,735		72,735	12
13	Insurance-Property, Liability and Malpractice			25,029	25,029		25,029	13
14	Other (specify): Other income expense prior year			3,847	3,847		3,847	14
15	<b>TOTAL General Administration</b>	<b>87,928</b>	<b>14,653</b>	<b>124,143</b>	<b>226,724</b>		<b>226,724</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>345,904</b>	<b>101,200</b>	<b>195,930</b>	<b>643,034</b>		<b>643,034</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			140	140		140	17
18	Interest			12	12		12	18
19	Real Estate Taxes			49,561	49,561		49,561	19
20	Rent -- Facility and Grounds			651,964	651,964		651,964	20
21	Rent -- Equipment							21
22	Other (specify): Management Fees			71,196	71,196		71,196	22
23	<b>TOTAL Ownership</b>			<b>772,873</b>	<b>772,873</b>		<b>772,873</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>345,904</b>	<b>101,200</b>	<b>968,803</b>	<b>1,415,907</b>		<b>1,415,907</b>	<b>24</b>

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**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			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	6.4	10.41	5
6	Head Cook			6
7	Cook Helpers/Assistants	5.1	8.69	7
8	Dishwashers			8
9	Maintenance Workers		9.00	9
10	Housekeepers	1.2	8.10	10
11	Laundry			11
12	Managers	1.3	15.34	12
13	Other Administrative			13
14	Clerical	0.3	11.38	14
15	Marketing			15
16	Other- Allocated	0.4	9.00	16
17	<b>Total (lines 1 thru 16)</b>	<b>14.7</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				\$	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	\$	1
2		2
<b>Total</b>		<b>\$</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	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).

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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
<b>Improvement Type</b>											
6		Leasehold Improvements			2,283	112	10		(112)	112	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)				\$ 2,283	\$ 112		\$	\$ (112)	\$ 112	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	\$ 266	\$ 28	\$	(28)	7	\$ 28	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 266	\$ 28	\$	(28)		\$ 28	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

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**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: Wakefield Capital

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	<b>TOTAL</b>				\$			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	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Amount of Note				
					Purpose of Loan	Date of Note	Original		Maturity Date			
		<b>A. Directly Facility Related Long-Term</b>										
1						/ /	\$	\$	/ /		\$	1
2						/ /			/ /			2
3						/ /			/ /			3
		<b>Working Capital</b>										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$	\$			\$	7
		<b>B. Non-Facility Related</b>										
8						/ /			/ /			8
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$	\$			\$	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.

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## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 340	\$	1
2	Cash-Security Deposits	2,700		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	168,333		3
4	Supply/Food Inventory (priced at 3 wks )	3,597		4
5	Short-Term Investments			5
6	Prepaid Insurance	8,913		6
7	Other Prepaid Expenses	1,938		7
8	Accounts Receivable (1903 owners or related parties)	756,149		8
9	Other(specify): Intercompany Bal. Sheet True-up (1903)	(978,386)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ (36,416)	\$	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	2,283		15
16	Equipment, at Historical Cost	266		16
17	Accumulated Depreciation (book methods)	(140)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds-Escrow Deposits	82,293		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 84,702	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 48,286	\$	25

		1	2	
		Operating	After	
			Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 59,891	#	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	29,100		28
29	Short-Term Notes Payable			29
30	Accrued Salaries & Taxes Payable	15,078		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Comp- Accrued Vacation & PTO	13,125		33
34	Federal and State Income Taxes			34
<b>Other Current Liabilities(specify):</b>				
35	Accounts Payable- Interco			35
36	Property Taxes Payable	51,411		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 168,605	\$	37
<b>D. Long-Term Liabilities</b>				
38	Long-Term Notes Payable			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>	\$	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 168,605	\$	45
46	<b>TOTAL EQUITY</b>	\$ (127,767)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 40,838	\$	47

\*(See instructions.)

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**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	\$ 1,396,867	1
2	Discounts and Allowances	(2,835)	2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 1,394,032	3
<b>B. Other Operating Revenue</b>			
4	Special Services- (Level of Care & Move in Fees)	11,268	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)	\$ 11,268	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	Food Stamp Revenue	17,143	15
16	Miscellaneous	805	16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$ 17,948	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 1,423,248	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	269,098	19
20	Health Care/ Personal Care	147,212	20
21	General Administration	226,724	21
<b>B. Capital Expense</b>			
22	Ownership	772,873	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify): Unallocated	(106)	25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 1,415,801	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ 7,447	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ 7,447	31