FOR BHF USE

LL2

Supportive Living Facility

2009

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2009)

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 Name: Brookstone Estates of Fairfield

Address: 315 North Market (Number) Fairfield (City) 62837 (Zip Code)

County: Wayne

Telephone Number: (618) 842-5875 **Fax #** 618 842-5870

Federal Employer ID Number: 20-1863663 & 26-3906380 eff 9/1/09

Date Current Owners were Certified:

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Alicia Mullerleile **Telephone Number:** (541) 747-3373 ext 4113
Email Address: amullerleile@goodneighbor.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/09 to 12/31/09 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)
(Title)

Paid Preparer

(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 Fairfield Report Period Beginning: 1/1/09 Ending: 12/31/09

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	46	Single Unit Apartment	46	16,790	1
2		Double Unit Apartment			2
3		Other			3
4	46	TOTALS	46	16,790	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	6,598	10,179		16,777	5
6	Double Unit					6
7	Other					7
8	TOTALS	6,598	10,179		16,777	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.92%

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	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

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 Fairfield **Report Period Beginning: 1/1/09 Ending: 12/31/09**

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	66,959	77,555		144,514		144,514	1
2	Housekeeping, Laundry and Maintenance	1,964	7,094	19,687	28,745		28,745	2
3	Heat and Other Utilities			65,552	65,552		65,552	3
4	Other (specify):							4
5	**TOTAL General Services**	68,923	84,649	85,239	238,811		238,811	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	146,077			146,077		146,077	6
7	Activities and Social Services		2,602		2,602		2,602	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	146,077	2,602		148,679		148,679	9
	C. General Administration							
10	Administrative and Clerical	60,480	10,356	14,544	85,380		85,380	10
11	Marketing Materials, Promotions and Advertising			6,729	6,729		6,729	11
12	Employee Benefits and Payroll Taxes	25,383		44,211	69,594		69,594	12
13	Insurance-Property, Liability and Malpractice			12,842	12,842		12,842	13
14	Other (specify): Prior year adjustments			7,683	7,683		7,683	14
15	**TOTAL General Administration**	85,863	10,356	86,009	182,228		182,228	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	300,863	97,607	171,248	569,718		569,718	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			3,775	3,775		3,775	17
18	Interest			1,535	1,535		1,535	18
19	Real Estate Taxes			120	120		120	19
20	Rent -- Facility and Grounds			640,350	640,350		640,350	20
21	Rent -- Equipment			534	534		534	21
22	Other (specify): Management Fees			68,211	68,211		68,211	22
23	**TOTAL Ownership**			714,525	714,525		714,525	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	300,863	97,607	885,773	1,284,243		1,284,243	24

Facility Name: Brookstone Estates of Fairfield **Report Period Beginning: 1/1/09 Ending: 12/31/09**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.6	$ 20.20	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	6.6	9.78	5
6	Head Cook			6
7	Cook Helpers/Assistants	3.3	9.89	7
8	Dishwashers			8
9	Maintenance Workers	0.1	12.88	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1.0	15.64	12
13	Other Administrative			13
14	Clerical	1.0	12.29	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	12.6	$	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				$	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 (listed on pg 3, line 22)	$ 68,211	1
2			2
	Total	$ 68,211	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				OTHER RELATED BUSINESS ENTITIES					
Name	1	City	2	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 [X]

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 [X]

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 Fairfield Report Period Beginning: 1/1/09 Ending: 12/31/09

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	Leasehold Improvements			2009	2,072	17	10		(17)	17	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)				$ 2,072	$ 17		$	$ (17)	$ 17	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	$ 863	$ 11	$	(11)	7	$ 11	18
19	Vehicles	14,175	3,747		(3,747)		3,747	19
20	TOTAL (lines 18 and 19)	$ 15,038	$ 3,758	$	(3,758)		$ 3,758	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 Fairfield Report Period Beginning: 1/1/09 Ending: 12/31/09

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? [X] YES [ ] NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 [X] 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 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	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 Fairfield **Report Period Beginning:** 1/1/09 **Ending:** 12/31/09

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/09 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$	$	1
2	Cash-Patient Deposits	12,944		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	143,385		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,924		6
7	Other Prepaid Expenses	1,016		7
8	Accounts Receivable (1903 owners or related parties)			8
9	Other(specify): Intercompany Bal. Sheet True-up (1902)			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 160,269	$	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	2,072		15
16	Equipment, at Historical Cost	14,175		16
17	Accumulated Depreciation (book methods)	(3,775)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	(781)		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 11,691	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 171,960	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 37,545	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,643		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	11,859		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation	14,425		33
34	Federal and State Income Taxes	33,206		34
	Other Current Liabilities(specify):			
35	Accounts Payable- Interco	16,121		35
36	Property Taxes Payable	(132,107)		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 5,692	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	9,420		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)**	$ 9,420	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 15,112	$	45
46	**TOTAL EQUITY**	$ 156,848	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 171,960	$	47

***(See instructions.)**

Facility Name: Brookstone Estates of Fairfield **Report Period Beginning: 1/1/09 Ending: 12/31/09**

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 1,317,705	1
2	Discounts and Allowances	(20,719)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,296,986	3
	B. Other Operating Revenue		
4	Special Services- (Level of Care & Move in Fees)	44,788	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)**	$ 44,788	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	**Food Stamp Revenue**	24,169	15
16	**Miscellaneous**	848	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 25,017	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,366,791	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	238,811	19
20	Health Care/ Personal Care	148,679	20
21	General Administration	182,228	21
	B. Capital Expense		
22	Ownership	714,525	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)**	$ 1,284,243	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 82,548	29
30	**Income Taxes**	$ 33,206	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 49,342	31