

		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 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: 20-1863938 & 26-3907478 eff 9/1/09

Date Current Owners were Certified: _____

Type of Ownership:

<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 _____	

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 Mattoon

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	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			3
4	47	TOTALS	47	17,155	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	7,346	9,949		17,295	5
6	Double Unit					6
7	Other					7
8	TOTALS	7,346	9,949		17,295	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 100.82%

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

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

ACCRUAL MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? 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:

1/1/09

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 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	98,711	79,295		178,006		178,006	1
2	Housekeeping, Laundry and Maintenance	20,472	10,369	22,432	53,273		53,273	2
3	Heat and Other Utilities			76,327	76,327		76,327	3
4	Other (specify):							4
5	TOTAL General Services	119,183	89,664	98,759	307,606		307,606	5
B. Health Care and Programs								
6	Health Care/ Personal Care	145,665			145,665		145,665	6
7	Activities and Social Services		1,744		1,744		1,744	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	145,665	1,744		147,409		147,409	9
C. General Administration								
10	Administrative and Clerical	57,802	6,143	14,392	78,337		78,337	10
11	Marketing Materials, Promotions and Advertising			6,202	6,202		6,202	11
12	Employee Benefits and Payroll Taxes	27,178		55,971	83,149		83,149	12
13	Insurance-Property, Liability and Malpractice			13,407	13,407		13,407	13
14	Other (specify): Prior year adjustments			1,794	1,794		1,794	14
15	TOTAL General Administration	84,980	6,143	91,766	182,889		182,889	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	349,828	97,551	190,525	637,904		637,904	16
Capital Expenses								
D. Ownership								
17	Depreciation			74	74		74	17
18	Interest			73	73		73	18
19	Real Estate Taxes			49,630	49,630		49,630	19
20	Rent -- Facility and Grounds			682,017	682,017		682,017	20
21	Rent -- Equipment			754	754		754	21
22	Other (specify): Management fees			76,122	76,122		76,122	22
23	TOTAL Ownership			808,670	808,670		808,670	23
24	GRAND TOTAL (Sum of lines 16 and 23)	349,828	97,551	999,195	1,446,574		1,446,574	24

Facility Name: Brookstone Estates of Mattoon

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	1.0	\$ 21.54	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	5.3	9.15	5
6	Head Cook			6
7	Cook Helpers/Assistants	4.9	9.63	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1.1	8.67	10
11	Laundry			11
12	Managers	1.1	18.60	12
13	Other Administrative			13
14	Clerical	0.7	11.58	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	14.1	\$	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)	\$ 76,122	1	
2			2	
		Total	\$ 76,122	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	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).

Facility Name: Brookstone Estates of Mattoon

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		2,440	63	10		(63)	63	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)				\$ 2,440	\$ 63		\$	\$ (63)	\$ 63	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							19
20	TOTAL (lines 18 and 19)		\$ 863	\$ 11	\$ (11)		\$ 11	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: 1/1/09

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? 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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			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: 1/1/09

Ending:

12/31/09

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Security Deposits	24,561		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	167,338		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,043		6
7	Other Prepaid Expenses	81		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)	\$ 195,023	\$	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	2,440		15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)	(74)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	58,086		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 60,452	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 255,475	\$	25

*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 53,413	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	61,020		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,204		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation	14,774		33
34	Income Taxes	30,274		34
	Other Current Liabilities(specify):			
35	Accounts Payable- Interco	(40,398)		35
36	Property Taxes Payable	49,630		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 183,917	\$	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)	\$ 183,917	\$	45
46	TOTAL EQUITY	\$ 71,558	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 255,475	\$	47

Facility Name: Brookstone Estates of Mattoon

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.)

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,440,765	1
2	Discounts and Allowances	(9,188)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,431,577	3
B. Other Operating Revenue			
4	Special Services- (Level of Care & Move in Fees)	61,925	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)	\$ 61,925	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	27,280	15
16	Miscellaneous	1,745	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 29,025	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,522,527	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	307,606	19
20	Health Care/ Personal Care	147,409	20
21	General Administration	182,889	21
B. Capital Expense			
22	Ownership	808,670	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)	\$ 1,446,574	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 75,953	29
30	Income Taxes	\$ 30,274	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 45,679	31