

		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 Rantoul

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Address: 300 Twin Lakes Rantoul 61866  
 Number City Zip Code

County: Champaign

Telephone Number: ( 217 ) 892-5871 Fax # 217 892-2128

Federal Employer ID Number: 20-1863763 & 26-3908542 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) <u>( )</u> _____ Fax # <u>( )</u> _____	

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 Rantoul

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			
<b>A. General Services</b>								
1	Dietary and Food Purchase	78,086	88,760		166,846		166,846	1
2	Housekeeping, Laundry and Maintenance	36,450	7,980	24,431	68,861		68,861	2
3	Heat and Other Utilities			69,732	69,732		69,732	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>114,536</b>	<b>96,740</b>	<b>94,163</b>	<b>305,439</b>		<b>305,439</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	152,788			152,788		152,788	6
7	Activities and Social Services		2,651		2,651		2,651	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>152,788</b>	<b>2,651</b>		<b>155,439</b>		<b>155,439</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	52,235	12,388	15,407	80,030		80,030	10
11	Marketing Materials, Promotions and Advertising			7,781	7,781		7,781	11
12	Employee Benefits and Payroll Taxes	39,213		47,414	86,627		86,627	12
13	Insurance-Property, Liability and Malpractice			12,354	12,354		12,354	13
14	Other (specify): Prior year adjustments			812	812		812	14
15	<b>TOTAL General Administration</b>	<b>91,448</b>	<b>12,388</b>	<b>83,768</b>	<b>187,604</b>		<b>187,604</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>358,772</b>	<b>111,779</b>	<b>177,931</b>	<b>648,482</b>		<b>648,482</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			4,028	4,028		4,028	17
18	Interest			1,259	1,259		1,259	18
19	Real Estate Taxes			79,221	79,221		79,221	19
20	Rent -- Facility and Grounds			523,940	523,940		523,940	20
21	Rent -- Equipment			1,413	1,413		1,413	21
22	Other (specify): Management Fees			68,458	68,458		68,458	22
23	<b>TOTAL Ownership</b>			<b>678,319</b>	<b>678,319</b>		<b>678,319</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>358,772</b>	<b>111,779</b>	<b>856,250</b>	<b>1,326,801</b>		<b>1,326,801</b>	<b>24</b>

Facility Name: Brookstone Estates of Rantoul

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	\$ 23.27	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants			3
4	Activity Director & Assistants			4
5	Social Service Workers	5.7	10.60	5
6	Head Cook			6
7	Cook Helpers/Assistants	3.9	9.52	7
8	Dishwashers			8
9	Maintenance Workers	0.5	11.72	9
10	Housekeepers	1.3	9.00	10
11	Laundry			11
12	Managers	0.7	17.98	12
13	Other Administrative			13
14	Clerical	1.0	11.82	14
15	Marketing			15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>13.7</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	Good Neighbor Care LLC (listed on pg 3, line 22)	\$ 68,458	1	
2			2	
		<b>Total</b>	<b>\$ 68,458</b>	<b>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	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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Report Period Beginning:

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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		2009		2,746	217	10		(217)	217	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)				\$ 2,746	\$ 217		\$	(217)	\$ 217	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	\$ 2,990	\$ 73	\$	(73)	7	\$ 73	18
19	Vehicles	14,527	3,738		(3,738)		3,738	19
20	TOTAL (lines 18 and 19)		\$ 17,517	\$ 3,810	\$	(3,810)	\$ 3,810	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 Rantoul

Report Period Beginning: 1/1/09

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**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	<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**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>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.

Facility Name: Brookstone Estates of Rantoul

Report Period Beginning: 1/1/09

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## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash- Security Deposits	22,198		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	135,054		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,935		6
7	Other Prepaid Expenses	93		7
8	Accounts Receivable (1903 owners or related parties)			8
9	Other(specify): Intercompany Bal. Sheet True-up (1902)			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 160,280	\$	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	2,746		15
16	Equipment, at Historical Cost	16,654		16
17	Accumulated Depreciation (book methods)	(4,028)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	33,654		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 49,026	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 209,306	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 37,885	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	37,960		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,145		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation	10,919		33
34	Income Taxes	18,008		34
	<b>Other Current Liabilities(specify):</b>			
35	Accounts Payable- Interco	28,654		35
36	Property Taxes Payable	78,588		36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 227,159	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	9,410		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</b> (sum of lines 38 thru 43)	\$ 9,410	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 236,569	\$	45
46	<b>TOTAL EQUITY</b>	\$ (27,263)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 209,306	\$	47

Facility Name: Brookstone Estates of Rantoul

Report Period Beginning: 1/1/09

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12/31/09

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

	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,296,380	1
2	Discounts and Allowances	(9,513)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,286,867	3
	<b>B. Other Operating Revenue</b>		
4	Special Services- (Level of Care & Move in Fees)	61,002	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 (sum of lines 4 thru 10)</b>	\$ 61,002	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income		13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$	14
	<b>D. Other Revenue (specify):</b>		
15	Food Stamp Revenue	21,111	15
16	Miscellaneous	2,842	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 23,953	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,371,822	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	305,439	19
20	Health Care/ Personal Care	155,439	20
21	General Administration	187,604	21
	<b>B. Capital Expense</b>		
22	Ownership	678,319	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 (sum of lines 19 thru 27)</b>	\$ 1,326,801	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 45,021	29
30	<b>Income Taxes</b>	\$ 18,008	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 27,013	31