FOR BHF USE

LL2

Supportive Living Facility

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)

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 ID Number: 1000088

Facility Name: Courtyard Estates of Canton

Address: 160 East Walnut (Number) Canton (City) 61520 (Zip Code)

County: Fulton

Telephone Number: ( ) **Fax #** (309) 647-1419

Federal Employer ID Number:

Date Current Owners were Certified: 12/7/2007

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Mike Kocher **Telephone Number:** (309)691-8113
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2013 to 12/31/2013 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) Mark Petersen
(Title) Chief Executive Officer

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: Courtyard Estates of Canton Report Period Beginning: 1/1/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units: N/A

	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	51	Single Unit Apartment	51	18,615	1
2		Double Unit			2
3		Other			3
4	51	TOTALS	51	18,615	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	6,129	11,424		17,553	5
6	Double Unit					6
7	Other					7
8	TOTALS	6,129	11,424		17,553	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.29%

D. Indicate the number of paid bed-hold days the SLF had during this year None **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** None **(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 [X] NO [ ]

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)

N/A

H. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

* 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: Courtyard Estates of Canton **Report Period Beginning: 1/1/2013 Ending: 12/31/2013**

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	90,967	96,615		187,582	(1,394)	186,188	1
2	Housekeeping, Laundry and Maintenance	87,347	20,548	15,784	123,679		123,679	2
3	Heat and Other Utilities			74,499	74,499		74,499	3
4	Other (specify):							4
5	**TOTAL General Services**	178,314	117,163	90,283	385,760	(1,394)	384,366	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	140,436	64		140,500		140,500	6
7	Activities and Social Services	13,328	397	5	13,730	(1,569)	12,161	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	153,764	461	5	154,230	(1,569)	152,661	9
	C. General Administration							
10	Administrative and Clerical	20,945	750	87,604	109,299	(16,630)	92,669	10
11	Marketing Materials, Promotions and Advertising		3,260	5,537	8,797	(8,797)		11
12	Employee Benefits and Payroll Taxes			90,579	90,579		90,579	12
13	Insurance-Property, Liability and Malpractice			5,638	5,638		5,638	13
14	Other (specify): Non-Allowable Expenses			33,469	33,469	(33,469)		14
15	**TOTAL General Administration**	20,945	4,010	222,827	247,782	(58,896)	188,886	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	353,023	121,634	313,115	787,772	(61,859)	725,913	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			209,929	209,929	(10,784)	199,145	17
18	Interest			386,438	386,438	(4,608)	381,830	18
19	Real Estate Taxes			120,037	120,037		120,037	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			12,874	12,874		12,874	21
22	Other (specify): Amortization			24,398	24,398		24,398	22
23	**TOTAL Ownership**			753,676	753,676	(15,392)	738,284	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	353,023	121,634	1,066,791	1,541,448	(77,251)	1,464,197	24

Facility Name: Courtyard Estates of Canton **Report Period Beginning 1/1/2013 Ending: 12/31/2013**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 20.49	1
2	Licensed Practical Nurses	1	17.65	2
3	Certified Nurse Assistants	4	9.55	3
4	Activity Director & Assistants	1	12.82	4
5	Social Service Workers			5
6	Head Cook	1	11.65	6
7	Cook Helpers/Assistants	4	9.17	7
8	Dishwashers			8
9	Maintenance Workers	1	14.17	9
10	Housekeepers	4	8.73	10
11	Laundry			11
12	Managers	1	28.75	12
13	Other Administrative			13
14	Clerical	1	10.07	14
15	Marketing			15
16	Other			16
17	**Total (lines 1 thru 16)**	19	$	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	N/A			$	1
2					2
3					3
4					4
5					5
			Total	$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	N/A	$	1
2			2
	Total	$	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
See Attached Schedule 4A									

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES [X] NO [ ]

Name of related entity: Petersen Health Care, Inc. **If yes, what is the value of those services? $** 72,000

(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: Courtyard Estates of Canton Report Period Beginning: 1/1/2013 Ending: 12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 51,519 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	51		1	2007	$ 6,650,432	$ 170,197	39	$ 170,524	$ (2,011)	$ 1,108,405	1
2			4	2009	4,409	176	25	176		792	2
3			1								3
4											4
5			1								5
	Improvement Type		4								
6	Piping Repair			2009	4,428	633	7	633		2,848	6
7	Piping Repair		1	2011	2,766	395	7	395		988	7
8	Compressor Repair		4	2012	3,723	532	7	532		798	8
9	HVAC Repair			2013	3,985	285	7	285		285	9
10			1								10
11											11
12			1								12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 6,669,743	$ 172,218		$ 172,545	$ (2,011)	$ 1,114,116	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	$ 266,002	$ 37,711	$ 26,600	(11,111)	10yrs.	$ 167,460	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 266,002	$ 37,711	$ 26,600	(11,111)		$ 167,460	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	N/A	$	$	$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	$	$	$	24

Facility Name: Courtyard Estates of Canton **Report Period Beginning:** 1/1/2013 **Ending:** 2/31/2013

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 [X] NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4	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	Country Bank		X	Facility	6/15/08	4,680,000	$ 4,369,236	5/15/13	0.0769	$ 342,798	1
2	Colson Services		X	Facility	2/1/10	1,172,000	1,014,550	2/1/30	0.0420	43,640	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 5,852,000	$ 5,383,786			$ 386,438	7
	B. Non-Facility Related										
8					/ /		Interest Offset	/ /		-4,608	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 5,852,000	$ 5,383,786			$ 381,830	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: Courtyard Estates of Canton **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	# (1,961,284)	# $ (1,961,284)	1
2	Cash-Patient Deposits	1 #	#	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 23,253)	4 # 1 (1,485)	# (1,485)	3
4	Supply Inventory (priced at Cost)	2,432	2,432	4
5	Short-Term Investments	1 #	#	5
6	Prepaid Insurance	4 16,952	# 16,952	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1 (148,143)	# (148,143)	8
9	Other(specify): Security Deposits	4 4,034	# 4,034	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	# (2,087,494)	# $ (2,087,494)	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	1	#	11
12	Long-Term Investments			12
13	Land	53,950	51,519	13
14	Buildings, at Historical Cost	6,654,841	6,654,841	14
15	Leasehold Improvements, at Historical Cost	14,902	14,902	15
16	Equipment, at Historical Cost	266,002	266,002	16
17	Accumulated Depreciation (book methods)	(1,275,689)	(1,281,576)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	176,449	176,449	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(117,529)	(117,529)	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)**	$ 5,772,926	$ 5,764,608	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,685,432	$ 3,677,114	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 99,535	$ 99,535	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	19,272	19,272	30
31	Accrued Taxes Payable	136,792	136,792	31
32	Accrued Interest Payable	21,480	21,480	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Payroll Withholdings	24,566	24,566	35
36	Accrued Management Fees	35,136	35,136	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 336,781	$ 336,781	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,383,786	5,383,786	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Security Deposits	21,900	21,900	42
43				43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 5,405,686	$ 5,405,686	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 5,742,467	$ 5,742,467	45
46	**TOTAL EQUITY**	$ (2,057,035)	$ (2,065,353)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 3,685,432	$ 3,677,114	47

***(See instructions.)**

Facility Name: Courtyard Estates of Canton **Report Period Beginning: 1/1/2013 Ending: 12/31/2013**

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	$ 1,504,678	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,504,678	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	500	8
9	Non-Resident Meals	1,394	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 1,894	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,608	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 4,608	14
	D. Other Revenue (specify):		
15	**Cable Television Revenue**	8,505	15
16	**Transportation and Miscellaenous Revenue**	5,847	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 14,352	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,525,532	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	385,760	19
20	Health Care/ Personal Care	154,230	20
21	General Administration	247,782	21
	B. Capital Expense		
22	Ownership	753,676	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)**	$ 1,541,448	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (15,916)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (15,916)	31