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: 1000103

Facility Name: Courtyard Estates of Sullivan

Address: 20 Courtyard Blvd | Sullivan (City) | 61951 (Zip Code)

County: Moultrie

Telephone Number: (# **Fax #** (217) 728-2165

Federal Em Transportation

Date Current Owners were Certified: 9/30/08

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 Sullivan — 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	50	Single Unit Apartment	50	18,250	1
2		Double Unit Apartment			2
3					3
4	50	TOTALS	50	18,250	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	6,216	9,828		16,044	5
6	Double Unit					6
7	Other					7
8	TOTALS	6,216	9,828		16,044	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 87.91%

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 Sullivan **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 1	Supplies 2	Other 3		5	6	
	A. General Services							
1	Dietary and Food Purchase	99,176	91,113		190,289	(2,792)	187,497	1
2	Housekeeping, Laundry and Maintenance	48,558	17,621	19,514	85,693		85,693	2
3	Heat and Other Utilities			67,131	67,131		67,131	3
4	Other (specify):							4
5	**TOTAL General Services**	147,734	108,734	86,645	343,113	(2,792)	340,321	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	195,105	662	198	195,965		195,965	6
7	Activities and Social Services	2,453	669	25,039	28,161		28,161	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	197,558	1,331	25,237	224,126		224,126	9
	C. General Administration							
10	Administrative and Clerical	23,340	1,452	158,978	183,770	(75,700)	108,070	10
11	Marketing Materials, Promotions and Advertising		2,054	16,521	18,575	(18,575)		11
12	Employee Benefits and Payroll Taxes			94,584	94,584		94,584	12
13	Insurance-Property, Liability and Malpractice			5,456	5,456		5,456	13
14	Other (specify): Non-Allowable Expenses			21,739	21,739	(21,739)		14
15	**TOTAL General Administration**	23,340	3,506	297,278	324,124	(116,014)	208,110	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	368,632	113,571	409,160	891,363	(118,806)	772,557	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			212,683	212,683	(14,433)	198,250	17
18	Interest			151,449	151,449	(6,824)	144,625	18
19	Real Estate Taxes			124,606	124,606		124,606	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,835	6,835		6,835	21
22	Other (specify):							22
23	**TOTAL Ownership**			495,573	495,573	(21,257)	474,316	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	368,632	113,571	904,733	1,386,936	(140,063)	1,246,873	24

Facility Name: Courtyard Estates of Sullivan 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	$ 18.44	1
2	Licensed Practical Nurses	1	19.09	2
3	Certified Nurse Assistants	6	10.10	3
4	Activity Director & Assistants	1	10.00	4
5	Social Service Workers			5
6	Head Cook	1	11.54	6
7	Cook Helpers/Assistants	4	9.05	7
8	Dishwashers			8
9	Maintenance Workers	1	13.92	9
10	Housekeepers	1	9.31	10
11	Laundry			11
12	Managers	1	28.75	12
13	Other Administrative			13
14	Clerical	1	11.40	14
15	Marketing			15
16	Other Transportation			16
17	Total (lines 1 thru 16)	18	$	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? $ 135,000
(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 Sullivan **Report Period Beginning: 1/1/2013** **Ending: 12/31/2013**

VIII. OWNERSHIP COSTS

A. Purchase price of land 315,335 **Year land was acquired** 2004

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	50			2008	6,418,133	164,567	39	164,568	$	$ 905,124	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											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)				$ 6,418,133	$ 164,567		$ 164,568	$	$ 905,124	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	$ 336,812	$ 48,116	$ 33,682	(14,434)	10 yrs.	$ 184,941	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 336,812	$ 48,116	$ 33,682	(14,434)		$ 184,941	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 Sullivan **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		5 Total Yrs.	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 Transportation	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	1st Merit		X	Mortgage	2/1/12	3,704,700	3,516,055	1/31/17	Varies	151,449	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 3,704,700	$ 3,516,055			$ 151,449	7
	B. Non-Facility Related										
8					/ /			/ /	Income Offset	-6,824	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 3,704,700	$ 3,516,055			$ 144,625	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.

Courtyard Estates of Sullivan
12/31/2013
Vehicle Rental Expense
Schedule 6A
Section IX Rental Costs- #10

Vehicle	Rent Expense	Purpose
2009 Ford E150 Van	6,462	Patient Transportation

16,521 -18575

Transportation

21,739

Facility Name: Courtyard Estates of Sullivan **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	$ (3,168,008)	$ (3,168,008)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance N/A)	64,782	64,782	3
4	Supply Inventory (priced at Cost)	2,414	2,414	4
5	Short-Term Investments			5
6	Prepaid Insurance	16,636 #	16,636	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Deposits	225	225	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ (3,083,951)	$ (3,083,951)	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		#	12
13	Land Transportation	315,335	315,335	13
14	Buildings, at Historical Cost	6,418,133	6,418,133	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	336,812	336,812	16
17	Accumulated Depreciation (book methods)	(1,109,436)	(1,090,065)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (Loan Costs	369,854	369,854	22
23	Other(specify): Prepaid Management Fees	5,300	5,300	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,335,998	$ 6,355,369	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,252,047	$ 3,271,418	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 34,638	$ 34,638	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	21,079	21,079	30
31	Accrued Taxes Payable	127,500	127,500	31
32	Accrued Interest Payable	12,610	12,610	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Payroll Withholdings	16,987	16,987	35
36	Accrued Management Fees	35,936	35,936	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 248,750	$ 248,750	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,516,055	3,516,055	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Security Deposits	17,400	17,400	42
43	Intercompany Loans	178,126	178,126	43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 3,711,581	$ 3,711,581	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 3,960,331	$ 3,960,331	45
46	**TOTAL EQUITY**	$ (708,284)	$ (688,913)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 3,252,047	$ 3,271,418	47

***(See instructions.)**

Facility Name: Courtyard Estates of Sullivan **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	$ 1,369,624	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,369,624	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		8
9	Non-Resident Meals	2,792	9
10	Laundry **Transportation**		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 2,792	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	6,824	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 6,824	14
	D. Other Revenue (specify):		
15	**Cable Television Revenue**	6,405	15
16	**Transportation and Miscellaenous Revenue**	2,250	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 8,655	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,387,895	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	343,113	19
20	Health Care/ Personal Care	224,126	20
21	General Administration	324,124	21
	B. Capital Expense		
22	Ownership	495,573	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27	-18575		27
28	**TOTAL EXPENSES (sum of lines 19 thru 27)**	$ 1,386,936	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 959	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 959	31