FOR BHF USE

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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 E. Walnut Street (Number) Canton (City) 61520 (Zip Code)

County: Fulton

Telephone Number: (309) 647-6400 **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: Larry Templin **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 1/1/2011 to 12/31/2011 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 B. 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: 1/1/2011 Ending: 12/31/2011

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 Apartment			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	4,807	10,594		15,401	5
6	Double Unit					6
7	Other					7
8	TOTALS	4,807	10,594		15,401	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 82.73%

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 [ ] Non-allowable costs have been eliminated in Schedule IV, Column 5

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: 12/31/2011 Fiscal Year: 12/31/2011
* 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: 1/1/2011 Ending: 12/31/2011**

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	83,857	77,966		161,823	(2,540)	159,283	1
2	Housekeeping, Laundry and Maintenance	65,325	18,929	11,184	95,438		95,438	2
3	Heat and Other Utilities			75,729	75,729		75,729	3
4	Other (specify):							4
5	**TOTAL General Services**	149,182	96,895	86,913	332,990	(2,540)	330,450	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	138,682	(195)		138,487		138,487	6
7	Activities and Social Services	14,033	155	11	14,199	(511)	13,688	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	152,715	(40)	11	152,686	(511)	152,175	9
	C. General Administration							
10	Administrative and Clerical	17,597	1,107	82,385	101,089	(12,112)	88,977	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			48,565	48,565		48,565	12
13	Insurance-Property, Liability and Malpractice			6,758	6,758		6,758	13
14	Other (specify): Nonallowable costs		4,905	19,459	24,364	(24,364)		14
15	**TOTAL General Administration**	17,597	6,012	157,167	180,776	(36,476)	144,300	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	319,494	102,867	244,091	666,452	(39,527)	626,925	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			212,001	212,001	(14,021)	197,980	17
18	Interest			433,554	433,554		433,554	18
19	Real Estate Taxes			131,485	131,485		131,485	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			12,835	12,835		12,835	21
22	Other (specify):							22
23	**TOTAL Ownership**			789,875	789,875	(14,021)	775,854	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	319,494	102,867	1,033,966	1,456,327	(53,548)	1,402,779	24

Facility Name: Courtyard Estates of Canton **Report Period Beginning 1/1/2011 Ending: 12/31/2011**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 19.53	1
2	Licensed Practical Nurses	1	17.98	2
3	Certified Nurse Assistants	4	8.96	3
4	Activity Director & Assistants	1	11.33	4
5	Social Service Workers			5
6	Head Cook	1	11.06	6
7	Cook Helpers/Assistants	3	9.29	7
8	Dishwashers			8
9	Maintenance Workers	1	12.47	9
10	Housekeepers	3	8.37	10
11	Laundry			11
12	Managers	1	27.64	12
13	Other Administrative			13
14	Clerical	1	10.99	14
15	Marketing			15
16	Other	1	12.59	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 4B									

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? $** 69,600

(Please attach a separate schedule itemizing those services.) **The services were for management and administrative functions.**

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: 1/1/2011 Ending: 12/31/2011

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			2007	$ 6,650,432	$ 172,747	39	$ 170,524	$ (2,223)	$ 767,357	1
2				2009	4,409	176	25	176		440	2
3											3
4											4
5											5
	Improvement Type										
6	Piping Repair			2009	4,428	633	7	633		1,582	6
7	Piping Repair			2011	2,766	329	7	198	(131)	198	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)				$ 6,662,035	$ 173,885		$ 171,531	$ (2,354)	$ 769,577	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	$ 38,116	$ 26,449	(11,667)	10 yrs.	$ 114,260	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 266,002	$ 38,116	$ 26,449	(11,667)		$ 114,260	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:** 1/1/2011 **Ending:** 2/31/2011

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 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	Country Bank		X	Facility	6/15/08	4,680,000	4,464,716	5/15/13	0.0769	$ 349,107	1
2	Colson Services		X	Facility	2/1/10	1,172,000	1,098,677	2/1/30	0.0420	47,109	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 5,852,000	$ 5,563,393			$ 396,216	7
	B. Non-Facility Related										
8					/ /		Amortization Expense	/ /		37,338	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 5,852,000	$ 5,563,393			$ 433,554	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:** 1/1/2011 **Ending:** 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 500	$ 500	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance N/A)	90,279	90,279	3
4	Supply Inventory (priced at Cost)	2,432	2,432	4
5	Short-Term Investments			5
6	Prepaid Insurance	13,621	13,621	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 106,832	$ 106,832	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			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	7,194	7,194	15
16	Equipment, at Historical Cost	266,002	266,002	16
17	Accumulated Depreciation (book methods)	(853,708)	(883,837)	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**	95,060	95,060	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,223,339	$ 6,190,779	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,330,171	$ 6,297,611	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 2,599,130	$ 2,599,130	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	20,140	20,140	30
31	Accrued Taxes Payable	132,516	132,516	31
32	Accrued Interest Payable	21,257	21,257	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Payroll Withholdings	16,232	16,232	35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 2,789,275	$ 2,789,275	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,563,393	5,563,393	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Security Deposit	18,300	18,300	42
43				43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 5,581,693	$ 5,581,693	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 8,370,968	$ 8,370,968	45
46	**TOTAL EQUITY**	$ (2,040,797)	$ (2,073,357)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 6,330,171	$ 6,297,611	47

***(See instructions.)**

Facility Name: Courtyard Estates of Canton **Report Period Beginning: 1/1/2011 Ending: 12/31/2011**

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	$ 1,327,025	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 1,327,025	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	2,540	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 2,540	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	**Cable Television Revenue**	7,560	15
16	**Transportation and Miscellaneous Income**	3,303	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 10,863	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 1,340,428	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	332,990	19
20	Health Care/ Personal Care	152,686	20
21	General Administration	180,776	21
	B. Capital Expense		
22	Ownership	789,875	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)**	$ 1,456,327	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (115,899)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (115,899)	31