

		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: Courtyard Estates of Canton

Address: 160 East Walnut Street Canton 61520  
Number City Zip Code

County: Fulton

Telephone Number: ( 309 ) 647-6400 Fax # (309) 647-1419

Federal Employer ID Number: 37-1068286

Date Current Owners were Certified: 12/7/2007

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" 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 checked="" type="checkbox"/> "Sub-S" Corp.	_____
	<input 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: Larry Templin Telephone Number: \_\_\_\_\_  
Email Address: ltemplin@thepetersencompanies.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 1/1/2009 to 12/31/2009 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 CantonReport Period Beginning: 1/1/2009 Ending: 12/31/2009

## III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	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 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	2,319	8,909		11,228	5
6	Double Unit					6
7	Other					7
8	TOTALS	2,319	8,909		11,228	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 60.32%

## 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  NO  Non-allowable costs have been eliminated in Schedule IV, Column 5

## 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)

N/A

## H. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\* I. Is your fiscal year identical to your tax year?  YES  NOTax Year: 12/31/2009 Fiscal Year: 12/31/2009

\* 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? N/A  
If no, explain. N/A

## 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? N/A  
If no, explain. N/A

## 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? N/A  
If no, explain. N/A

Facility Name: Courtyard Estates of Canton

Report Period Beginning:

1/1/2009

Ending: 12/31/2009

## 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	80,044	62,042		142,086	(2,786)	139,300	1
2	Housekeeping, Laundry and Maintenance	38,078	15,740	18,840	72,658		72,658	2
3	Heat and Other Utilities			78,509	78,509		78,509	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	118,122	77,782	97,349	293,253	(2,786)	290,467	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	128,392			128,392	(80)	128,312	6
7	Activities and Social Services	22,481	377	557	23,415		23,415	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	150,873	377	557	151,807	(80)	151,727	9
<b>C. General Administration</b>								
10	Administrative and Clerical	34,997	2,025	12,058	49,080	41,250	90,330	10
11	Marketing Materials, Promotions and Advertising		1,373		1,373	(1,373)		11
12	Employee Benefits and Payroll Taxes			57,987	57,987		57,987	12
13	Insurance-Property, Liability and Malpractice			14,185	14,185		14,185	13
14	Other (specify): Telephone			1,344	1,344		1,344	14
15	<b>TOTAL General Administration</b>	34,997	3,398	85,574	123,969	39,877	163,846	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	303,992	81,557	183,480	569,029	37,011	606,040	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			211,672	211,672	(14,295)	197,377	17
18	Interest			445,500	445,500		445,500	18
19	Real Estate Taxes			157,293	157,293		157,293	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			12,177	12,177		12,177	21
22	Other (specify): Non-allowable expenses			30,364	30,364	(30,364)		22
23	<b>TOTAL Ownership</b>			857,006	857,006	(44,659)	812,347	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	303,992	81,557	1,040,486	1,426,035	(7,648)	1,418,387	24

Facility Name: Courtyard Estates of Canton

Report Period Beginning 1/1/2009

Ending: 12/31/2009

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	1	17.64	2
3	Certified Nurse Assistants	4	8.64	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.41	6
7	Cook Helpers/Assistants	3	8.88	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	2	7.94	10
11	Laundry			11
12	Managers	1	26.44	12
13	Other Administrative	2	18.30	13
14	Clerical	1	10.21	14
15	Marketing			15
16	Other	1	12.00	16
17	<b>Total (lines 1 thru 16)</b>	<b>16</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	N/A			\$	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	N/A	\$ 1
2		2
<b>Total</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
See Attached Schedule 4B			

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: Petersen Health Care, Inc. If yes, what is the value of those services? \$ 84,599

(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

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:

1/1/2009

Ending:

12/31/2009

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	\$ 172,748	39	\$ 170,524	\$ (2,224)	\$ 426,309	1
2				2009	4,409	176	25	88	(88)	88	2
3											3
4											4
5											5
<b>Improvement Type</b>											
6	Piping Repair			2009	4,428	632	7	316	(316)	316	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)				\$ 6,659,269	\$ 173,556		\$ 170,928	\$ (2,628)	\$ 426,713	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.	\$ 61,362	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 266,002	\$ 38,116	\$ 26,449	(11,667)	\$ 61,362	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: 1/1/2009

Ending: 2/31/2009

**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  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**	YES			NO	Purpose of Loan				
							Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1		Country Bank		X	Facility	12/8/09	\$ 1,115,033	\$ 1,115,033	4/15/10	0.0769	\$ 69,668	1
2		Country Bank		X	Facility	6/15/08	4,680,000	4,547,307	5/15/13	0.0769	356,229	2
3						/ /			/ /			3
		<b>Working Capital</b>										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$ 5,795,033	\$ 5,662,340			\$ 425,897	7
		<b>B. Non-Facility Related</b>										
8						/ /		Amortization Exp.	/ /		19,603	8
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$ 5,795,033	\$ 5,662,340			\$ 445,500	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: 1/1/2009

Ending:

12/31/2009

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (2,295,741)	\$ (2,295,741)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>N/A</u> )	65,211	65,211	3
4	Supply Inventory (priced: <u>N/A</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,819	17,819	6
7	Other Prepaid Expenses	2,432	2,432	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ (2,210,279)	\$ (2,210,279)	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	53,950	53,950	13
14	Buildings, at Historical Cost	6,654,841	6,654,841	14
15	Leasehold Improvements, at Historical Cost	4,428	4,428	15
16	Equipment, at Historical Cost	266,002	266,002	16
17	Accumulated Depreciation (book methods)	(430,035)	(490,075)	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)	87,703	87,703	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 6,636,889	\$ 6,576,849	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 4,426,610	\$ 4,366,570	25

\*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 59,683	\$ 59,683	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	17,745	17,745	30
31	Accrued Taxes Payable	597	597	31
32	Accrued Interest Payable	136,000	136,000	32
33	Deferred Compensation	23,313	23,313	33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Payroll Withholdings	20,431	20,431	35
36				36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 257,769	\$ 257,769	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,662,340	5,662,340	39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	Security Deposit	8,700	8,700	42
43				43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$ 5,671,040	\$ 5,671,040	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 5,928,809	\$ 5,928,809	45
46	<b>TOTAL EQUITY</b>	\$ (1,502,199)	\$ (1,562,239)	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 4,426,610	\$ 4,366,570	47

Facility Name: Courtyard Estates of Canton

Report Period Beginning: 1/1/2009

Ending:

12/31/2009

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 853,179	1
2	Discounts and Allowances		2
<b>SUBTOTAL Resident Care</b>			
3	(line 1 minus line 2)	\$ 853,179	3
<b>B. Other Operating Revenue</b>			
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	2,786	9
10	Laundry		10
<b>SUBTOTAL OTHER OPERATING REVENUE</b>			
11	(sum of lines 4 thru 10)	\$ 2,786	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income		13
<b>SUBTOTAL Non-Operating Revenue</b>			
14	(sum of lines 12 and 13)	\$	14
<b>D. Other Revenue (specify):</b>			
15	Telephone, Television & Radio	5,055	15
16	Miscellaneous Revenue	5,957	16
<b>SUBTOTAL Other Revenue</b>			
17	(sum of lines 15 and 16)	\$ 11,012	17
<b>TOTAL REVENUE</b>			
18	(sum of lines 3, 11, 14 and 17)	\$ 866,977	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	293,253	19
20	Health Care/ Personal Care	151,807	20
21	General Administration	123,969	21
<b>B. Capital Expense</b>			
22	Ownership	857,006	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
<b>TOTAL EXPENSES</b>			
28	(sum of lines 19 thru 27)	\$ 1,426,035	28
<b>Income Before Income Taxes</b>			
29	(line 18 minus line 28)	\$ (559,058)	29
<b>Income Taxes</b>			
30		\$	30
<b>NET INCOME OR LOSS FOR THE YEAR</b>			
31	(line 29 minus line 30)	\$ (559,058)	31