

Facility Name & ID Number Manor Court of Freeport

0046839 Report Period Beginning: 4/1/2013 Ending: 3/31/2014

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 6/14/14

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	90	Skilled (SNF)	96	34,596	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	12	Sheltered Care (SC)	0	888	5
6		ICF/DD 16 or Less			6
7	102	TOTALS	96	35,484	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	6,394	21,551	4,639	32,584	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	6,394	21,551	4,639	32,584	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.83%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 1/9/06

J. Was the facility purchased or leased after January 1, 1978?

YES Date 1/1/06 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 90 and days of care provided 4,129

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 3/31/2014 Fiscal Year: 3/31/2014

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	238,805	35,944	6,239	280,988		280,988	280,988		1	
2	Food Purchase		317,967		317,967		317,967	(6,447)	311,520	2	
3	Housekeeping	131,092	35,257		166,349		166,349		166,349	3	
4	Laundry	53,316	32,876		86,192		86,192		86,192	4	
5	Heat and Other Utilities			141,462	141,462		141,462		141,462	5	
6	Maintenance	64,084	34,373	71,033	169,490		169,490		169,490	6	
7	Other (specify):*									7	
8	TOTAL General Services	487,297	456,417	218,734	1,162,448		1,162,448	(6,447)	1,156,001	8	
	B. Health Care and Programs										
9	Medical Director			15,600	15,600		15,600		15,600	9	
10	Nursing and Medical Records	1,884,441	155,523	9,320	2,049,284		2,049,284		2,049,284	10	
10a	Therapy			530,999	530,999		530,999		530,999	10a	
11	Activities	68,882	954		69,836		69,836		69,836	11	
12	Social Services	32,153			32,153		32,153		32,153	12	
13	CNA Training									13	
14	Program Transportation			5,058	5,058		5,058		5,058	14	
15	Other (specify):*									15	
16	TOTAL Health Care and Programs	1,985,476	156,477	560,977	2,702,930		2,702,930		2,702,930	16	
	C. General Administration										
17	Administrative	162,971			162,971		162,971		162,971	17	
18	Directors Fees							3,310	3,310	18	
19	Professional Services			187,058	187,058		187,058	5,945	193,003	19	
20	Dues, Fees, Subscriptions & Promotions			13,640	13,640		13,640	4	13,644	20	
21	Clerical & General Office Expenses	77,776	27,185	35,087	140,048		140,048		140,048	21	
22	Employee Benefits & Payroll Taxes			459,939	459,939		459,939	5	459,944	22	
23	Inservice Training & Education			6,027	6,027		6,027		6,027	23	
24	Travel and Seminar			4,465	4,465		4,465		4,465	24	
25	Other Admin. Staff Transportation			5,057	5,057		5,057		5,057	25	
26	Insurance-Prop.Liab.Malpractice			47,816	47,816		47,816	1,850	49,666	26	
27	Other (specify):*									27	
28	TOTAL General Administration	240,747	27,185	759,089	1,027,021		1,027,021	11,114	1,038,135	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,713,520	640,079	1,538,800	4,892,399		4,892,399	4,667	4,897,066	29	

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Manor Court of Freeport

#0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			343,597	343,597		343,597		343,597			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			422,461	422,461		422,461	(10,807)	411,654			32
33	Real Estate Taxes			166,145	166,145		166,145		166,145			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,307	1,307		1,307		1,307			35
36	Other (specify):*											36
37	TOTAL Ownership			933,510	933,510		933,510	(10,807)	922,703			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			290	290		290		290			38
39	Ancillary Service Centers		136,839	980	137,819		137,819		137,819			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			21	21		21		21			41
42	Provider Participation Fee			220,459	220,459		220,459		220,459			42
43	Other (specify):* See Att Sch III	51,164		76,149	127,313		127,313	(114,862)	12,451			43
44	TOTAL Special Cost Centers	51,164	136,839	297,899	485,902		485,902	(114,862)	371,040			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,764,684	776,918	2,770,209	6,311,811		6,311,811	(121,002)	6,190,809			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning: 4/1/2013

Ending: 3/31/2014

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,045)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,764)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(10,807)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(1,750)	43		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(20,209)	43		24
25	Fund Raising, Advertising and Promotional	(86,139)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(4,402)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (132,116)		\$	30

BHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	11,114		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 11,114		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (121,002)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Manor Court of Freeport

ID# 0046839

Report Period Beginning: 4/1/2013

Ending: 3/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Vending Machine Income offset	\$ (4,402)	2	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(4,402)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manor Court of Freeport# 0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(6,447)	0	0	0	0	0	0	0	0	0	0	(6,447)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(6,447)	0	0	0	0	0	0	0	0	0	0	(6,447)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	3,310	0	0	0	0	0	0	0	0	0	3,310	18
19	Professional Services	0	5,945	0	0	0	0	0	0	0	0	0	5,945	19
20	Fees, Subscriptions & Promotions	0	4	0	0	0	0	0	0	0	0	0	4	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	5	0	0	0	0	0	0	0	0	0	5	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,850	0	0	0	0	0	0	0	0	0	1,850	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	11,114	0	11,114	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(6,447)	11,114	0	4,667	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manor Court of Freeport# 0046839

Report Period Beginning:

4/1/2013 Ending:

3/31/2014

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,807)	0	0	0	0	0	0	0	0	0	0	(10,807)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(10,807)	0	0	0	0	0	0	0	0	0	0	(10,807)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(114,862)	0	0	0	0	0	0	0	0	0	0	(114,862)	43
44	TOTAL Special Cost Centers	(114,862)	0	0	0	0	0	0	0	0	0	0	(114,862)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(132,116)	11,114	0	(121,002)	45								

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Residential Alternatives of Illinois, Inc. (Non-profit Organization)	100	Frances House, Inc. (FH)				
		Residential Alternatives of Illinois, Inc. (FH is sole member)		See Attached Schedule I		
		Residential Alternatives of Iowa				
		Pioneer Concepts, Inc. (FH is sole member)				
		Pinnacle Opportunities, Inc. (FH is sole member)				
		Concepts Plus, Inc. (FH is sole member)				
		See Attached Schedule I for specific homes				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	18	\$	Residential Alternatives of Illinois, Inc.	100.00%	\$ 3,310	\$ 3,310	1
2	V	19		Residential Alternatives of Illinois, Inc.	100.00%	5,945	5,945	2
3	V	20		Residential Alternatives of Illinois, Inc.	100.00%	4	4	3
4	V	22		Residential Alternatives of Illinois, Inc.	100.00%	5	5	4
5	V	26		Residential Alternatives of Illinois, Inc.	100.00%	1,850	1,850	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$ 11,114	\$ * 11,114	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2013 Ending: 3/31/2014

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule II								\$ 3,310	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 3,310		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2013

Ending: 3/31/2014

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Residential Alternatives of Illinois, Inc.
 Street Address 285 S. Farnham
 City / State / Zip Code Galesburg, IL 61401
 Phone Number (309) 343-1550
 Fax Number (309) 343-2857

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	18	Director Fees	876	16	30,200		96	\$ 3,310	1
2	19	Professional Services	876	16	54,254		96	5,945	2
3	20	Dues, Fees & Subscriptions	876	16	35		96	4	3
4	22	Employee Benefits & PR Taxes	876	16	43		96	5	4
5	26	Property Insurance	876	16	16,880		96	1,850	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 101,412	\$		\$ 11,114	25

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Frances House, Inc.	X		re-finance purchase of facility	\$52,016.00	07/31/07	\$ 8,084,249	\$ 6,930,753	07/31/2017	6.0000	\$ 422,461						
2																	
3																	
4																	
5																	
Working Capital																	
6																	
7																	
8																	
9	TOTAL Facility Related				\$52,016.00		\$ 8,084,249	\$ 6,930,753			\$ 422,461						
B. Non-Facility Related*																	
10																	
11																	
12									Interest Income offset		(10,807)						
13																	
14	TOTAL Non-Facility Related						\$	\$			(10,807)						
15	TOTALS (line 9+line14)						\$ 8,084,249	\$ 6,930,753			\$ 411,654						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manor Court of Freeport COUNTY Stephenson
 FACILITY IDPH LICENSE NUMBER 0046839
 CONTACT PERSON REGARDING THIS REPORT Ron Wilson
 TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>18-13-35-332-010</u>	<u>Lot 74 DEER CREEK SECTION 4</u>	\$ <u> </u>	\$ <u> </u>
2. <u> </u>	<u>2170 NAVAJO DR FREEPORT, IL</u>	\$ <u>163,707.36</u>	\$ <u>163,707.36</u>
3. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u><u>163,707.36</u></u>	\$ <u><u>163,707.36</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Manor Court of Freeport

0046839 Report Period Beginning:

4/1/2013 Ending:

3/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 45,906 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: _____
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility - SNF, SC</u>	<u>36,814</u>	<u>2006</u>	<u>\$ 150,000</u>	1
2					2
3	TOTALS	36,814		\$ 150,000	3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	90	2006		\$ 2,347,908	\$ 58,698	40	\$ 58,698	\$	\$ 484,257	4
5	12	2006		3,330,573	83,264	40	83,264		686,932	5
6		2006		1,720,644	43,016	40	43,016		354,884	6
7										7
8										8
Improvement Type**										
9	Security Fence, Parking lot, Sidewalks and Grading	2006		246,315	12,693	8-20 yrs	12,693		104,147	9
10	Sign	2007		5,200	520	10	520		3,423	10
11	Fencing/Sidewalk sections	2008		3,659	305	12	305		1,677	11
12	Water Heater	2009		6,046	604	10	604		2,872	12
13	Lighted Sign	2010		4,461	446	10	446		1,598	13
14	Phys Ther Addition:wood frame/drywall/roof/landscaping/cabinets/paint	2010		791,575	65,964	12	65,964		219,882	14
15	Office Partitions	2011		10,792	1,080	10	1,080		3,328	15
16	7.5 Ton AC Unit	2011		11,825	1,183	10	1,183		3,055	16
17	Water Softener	2011		13,702	1,370	10	1,370		3,197	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 8,492,700	\$ 269,143		\$ 269,143	\$	\$ 1,869,252	70

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 821,071	\$ 74,090	\$ 74,090	\$	3-15 yrs	\$ 614,794	71
72	Current Year Purchases	12,338	364	364		5 yrs	364	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 833,409	\$ 74,454	\$ 74,454	\$		\$ 615,158	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2006 Toyota Corolla	2006	\$ 14,900	\$	\$	\$	4	\$ 14,900	76
77										77
78										78
79										79
80	TOTALS			\$ 14,900	\$	\$	\$		\$ 14,900	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,491,009	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 343,597	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 343,597	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,499,310	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Used 98 Dodge RM 1500 QD - 2009	\$ 5,800	\$	\$ 5,800	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 5,800	\$	\$ 5,800	91

G. Construction-in-Progress

	Description	Cost	
92	Freeport Wing Addition	\$ 1,043,611	92
93			93
94			94
95		\$ 1,043,611	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2015	\$ _____
-----	-------------	----------

13.	_____ /2016	\$ _____
-----	-------------	----------

14.	_____ /2017	\$ _____
-----	-------------	----------

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

N/A

N/A

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 1,307 Description: See Attached Schedule VI

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2013 Ending: 3/31/2014
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED		
1. From this facility		
2. From other facilities (f)		
DROP-OUTS		
1. From this facility		
2. From other facilities (f)		
TOTAL TRAINED		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	11,071	\$ 199,284	\$	11,071	\$ 199,284	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		3,478	62,597		3,478	62,597	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		14,299	257,383		14,299	257,383	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				136,839		136,839	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>				652	11,735		652	11,735	12
13	Other (specify):									13
14	TOTAL			\$	29,500	\$ 530,999	\$ 136,839	29,500	\$ 667,838	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Manor Court of Freeport# 0046839Report Period Beginning: 4/1/2013

Ending:

3/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 3/31/2014

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 148,477	\$ 148,477	1
2	Cash-Patient Deposits	4,442	4,442	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>26,000</u>)	425,135	425,135	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	36,820	36,820	6
7	Other Prepaid Expenses	4,759	4,759	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	1,970,604	1,970,604	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,590,237	\$ 2,590,237	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	150,000	150,000	13
14	Buildings, at Historical Cost	8,246,385	8,246,385	14
15	Leasehold Improvements, at Historical Cost	246,315	246,315	15
16	Equipment, at Historical Cost	854,109	848,309	16
17	Accumulated Depreciation (book methods)	(2,505,110)	(2,499,310)	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 (specify: <u>Const. in Process</u>)	1,043,611	1,043,611	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,035,310	\$ 8,035,310	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,625,547	\$ 10,625,547	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,147,641	\$ 1,147,641	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,442	4,442	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	82,597	82,597	30
31	Accrued Taxes Payable (excluding real estate taxes)	89,458	89,458	31
32	Accrued Real Estate Taxes(Sch.IX-B)	204,914	204,914	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,529,052	\$ 1,529,052	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	6,930,753	6,930,753	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Security Deposits</u>	61,950	61,950	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,992,703	\$ 6,992,703	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,521,755	\$ 8,521,755	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,103,792	\$ 2,103,792	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,625,547	\$ 10,625,547	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,324,821	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,324,821	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	778,971	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 778,971	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,103,792	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 7,023,462	1	
2	Discounts and Allowances for all Levels	(478)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,022,984	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	25,519	6	
7	Oxygen	11,300	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 36,819	8	
C. Other Operating Revenue				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements		11	
12	Gift and Coffee Shop	4,402	12	
13	Barber and Beauty Care	3,410	13	
14	Non-Patient Meals	2,045	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs		17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services	10,026	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 19,883	23	
D. Non-Operating Revenue				
24	Contributions	289	24	
25	Interest and Other Investment Income***	10,807	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,096	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28			28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)		29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,090,782	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,162,448	31	
32	Health Care	2,702,930	32	
33	General Administration	1,027,021	33	
B. Capital Expense				
34	Ownership	933,510	34	
C. Ancillary Expense				
35	Special Cost Centers	265,443	35	
36	Provider Participation Fee	220,459	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,311,811	40	
41	Income before Income Taxes (line 30 minus line 40)**	778,971	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 778,971	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 993,275	44
45	Private Pay - Net Inpatient Revenue	3,815,023	45
46	Medicare - Net Inpatient Revenue	2,039,508	46
47	Other-(specify)	175,178	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,022,984	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2013

Ending:

3/31/2014

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,912	2,080	\$ 58,337	\$ 28.05	1
2	Assistant Director of Nursing					2
3	Registered Nurses	14,100	15,260	333,678	21.87	3
4	Licensed Practical Nurses	15,950	17,147	320,801	18.71	4
5	CNAs & Orderlies	96,324	102,453	1,079,021	10.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,295	6,628	68,882	10.39	10
11	Social Service Workers	2,025	2,092	32,153	15.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,754	20,084	238,805	11.89	15
16	Dishwashers					16
17	Maintenance Workers	3,748	4,281	64,084	14.97	17
18	Housekeepers	12,776	13,474	131,092	9.73	18
19	Laundry	5,909	6,240	53,316	8.54	19
20	Administrator	1,976	2,080	122,735	59.01	20
21	Assistant Administrator	1,996	2,080	40,236	19.34	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,333	5,748	77,776	13.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,947	2,109	22,405	10.62	31
32	Other Health C: <u>MDS/SCU Coord</u>	3,650	4,004	70,199	17.53	32
33	Other(specify) <u>Marketing</u>	1,936	2,080	51,164	24.60	33
34	TOTAL (lines 1 - 33)	194,631	207,840	\$ 2,764,684 *	\$ 13.30	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 6,239	L1, C3	35
36	Medical Director	Monthly	15,600	L9, C3	36
37	Medical Records Consultant	Monthly	740	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,239	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Dental</u>	Monthly	980	L39, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 29,798		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	N/A	\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	N/A											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Manor Court of Freeport# 0046839Report Period Beginning: 4/1/2013Ending: 3/31/2014**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. 3,732 IHCA
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes - IHCA Dues If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 49,888 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 220,459
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,045
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey & Pullen, LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	238,805	35,944	6,239	280,988	0	280,988	0	280,988
2. Food Purchase	0	317,967	0	317,967	0	317,967	-6,447	311,520
3. Housekeeping	131,092	35,257	0	166,349	0	166,349	0	166,349
4. Laundry	53,316	32,876	0	86,192	0	86,192	0	86,192
5. Heat and Other Utilities	0	0	141,462	141,462	0	141,462	0	141,462
6. Maintenance	64,084	34,373	71,033	169,490	0	169,490	0	169,490
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	487,297	456,417	218,734	1,162,448	0	1,162,448	-6,447	1,156,001
9. Medical Director	0	0	15,600	15,600	0	15,600	0	15,600
10. Nursing & Medical Records	1,884,441	155,523	9,320	2,049,284	0	2,049,284	0	2,049,284
10a. Therapy	0	0	530,999	530,999	0	530,999	0	530,999
11. Activities	68,882	954	0	69,836	0	69,836	0	69,836
12. Social Services	32,153	0	0	32,153	0	32,153	0	32,153
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	5,058	5,058	0	5,058	0	5,058
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,985,476	156,477	560,977	2,702,930	0	2,702,930	0	2,702,930
17. Administrative	162,971	0	0	162,971	0	162,971	0	162,971
18. Directors Fees	0	0	0	0	0	0	3,310	3,310
19. Professional Services	0	0	187,058	187,058	0	187,058	5,945	193,003
20. Fees, Subscriptions & Promotion	0	0	13,640	13,640	0	13,640	4	13,644
21. Clerical & General Office	77,776	27,185	35,087	140,048	0	140,048	0	140,048
22. Employee Benefits & Payroll	0	0	459,939	459,939	0	459,939	5	459,944
23. Inservice Training & Education	0	0	6,027	6,027	0	6,027	0	6,027
24. Travel and Seminar	0	0	4,465	4,465	0	4,465	0	4,465
25. Other Admin. Staff Trans	0	0	5,057	5,057	0	5,057	0	5,057
26. Insurance-Prop.Liab.Malpractice	0	0	47,816	47,816	0	47,816	1,850	49,666
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	240,747	27,185	759,089	1,027,021	0	1,027,021	11,114	1,038,135
29. Total General Administrative	2,713,520	640,079	1,538,800	4,892,399	0	4,892,399	4,667	4,897,066
30. Depreciation	0	0	343,597	343,597	0	343,597	0	343,597
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	422,461	422,461	0	422,461	-10,807	411,654
33. Real Estate	0	0	166,145	166,145	0	166,145	0	166,145

34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	1,307	1,307	0	1,307	0	1,307
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	933,510	933,510	0	933,510	-10,807	922,703
38. Medically Necessary T	0	0	290	290	0	290	0	290
39. Ancillary Service Cent	0	136,839	980	137,819	0	137,819	0	137,819
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	21	21	0	21	0	21
42	0	0	220,459	220,459	0	220,459	0	220,459
43. Other (specify):*	51,164	0	76,149	127,313	0	127,313	-114,862	12,451
44. Total Special Cost Ce	51,164	136,839	297,899	485,902	0	485,902	-114,862	371,040
45. Grand Total	2,764,684	776,918	2,770,209	6,311,811	0	6,311,811	-121,002	6,190,809

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	148,477	148,477
2. Cash - Patient Deposits	4,442	4,442
3. Accounts & Notes Receivable	425,135	425,135
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	36,820	36,820
7. Other Prepaid Expenses	4,759	4,759
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	1,970,604	1,970,604
10. Total current assets	2,590,237	2,590,237
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	150,000	150,000
14. Buildings, at Historical Cost	8,246,385	8,246,385
15. Leasehold Improvements, Historical Cost	246,315	246,315
16. Equipment, at Historical Cost	854,109	848,309
17. Accumulated Depreciation (book methods)	-2,505,110	-2,499,310
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	1,043,611	1,043,611
23. other (specify):	0	0
24. Total Long-Term Assets	8,035,310	8,035,310
25. Total Assets	10,625,547	10,625,547
CURRENT LIABILITIES		
26. Accounts Payable	1,147,641	1,147,641
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	4,442	4,442
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	82,597	82,597
31. Accrued Taxes Payable	89,458	89,458
32. Accrued Real Estate Taxes	204,914	204,914
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	0	0

37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,529,052	1,529,052
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	6,930,753	6,930,753
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	61,950	61,950
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	6,992,703	6,992,703
46.Total Liabilities	8,521,755	8,521,755
47.Total Equity	2,103,792	2,103,792
48.Total Liabilities and Equity	10,625,547	10,625,547

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	7,023,462
2. Discounts and Allowances for all Levels	-478
Subtotal - Inpatient Care	7,022,984
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	25,519
7. Oxygen	11,300
Subtotal - Anciliary Revenue	36,819
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	4,402
13. Barber and Beauty Care	3,410
14. Non-Patient Meals	2,045
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	10,026
22. Laundry	0
Subtotal - Other Operating Revenue	19,883
24. Contributions	289
25. Interest and Other Investments Income	10,807
Subtotal - Non-Operating Revenue	11,096
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	7,090,782
31. General Services	1,162,448
32. Health Care	2,703,130
33. General Administration	1,026,821
34. Ownership	933,510

35. Special Cost Centers	265,443
35. Provider Participation Fee	220,459
37. Other	0
40. Total Expenses	6,311,811
41. Income Before Income Taxes	778,971
42. Income Taxes	0
43. Net Income or Loss for the Year	778,971