

Facility Name & ID Number Manor Court of Freeport

0046839 Report Period Beginning: 4/1/2014 Ending: 3/31/2015

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 12/19/14

	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	96	Skilled (SNF)	117	37,203	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	117	37,203	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	6,056	21,551	4,977	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	6,056	21,551	4,977	32,584	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.58%

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

Note : 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 117 and days of care provided 5,400

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 03/31/15 Fiscal Year: 03/31/15

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

Facility Name: Manor Court of Freeport
IDPH License ID Number: 0046839
Fiscal Year End: 3/31/2015

Schedule 2A

**III. Statistical Data
Bed Days Computation**

Licensure Level of Care	# of Beds	Start Date	End Date	# of Days	Bed Days Available
Skilled (SNF)	96	4/1/14	12/18/14	262	25,152
Skilled (SNF)	117	12/19/14	3/31/15	103	12,051
Total - Line 1, Column 4					<u><u>37,203</u></u>

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2014

Ending:

3/31/2015

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	238,666	28,957	6,288	273,911		273,911		273,911		1
2	Food Purchase		325,359		325,359		325,359	(1,295)	324,064		2
3	Housekeeping	148,241	46,427		194,668		194,668		194,668		3
4	Laundry	37,560	38,964		76,524		76,524		76,524		4
5	Heat and Other Utilities			139,403	139,403		139,403		139,403		5
6	Maintenance	93,248	24,083	86,447	203,778		203,778		203,778		6
7	Other (specify):*										7
8	TOTAL General Services	517,715	463,790	232,138	1,213,643		1,213,643	(1,295)	1,212,348		8
	B. Health Care and Programs										
9	Medical Director			22,750	22,750		22,750		22,750		9
10	Nursing and Medical Records	2,131,284	160,374	7,576	2,299,234		2,299,234		2,299,234		10
10a	Therapy										10a
11	Activities	61,120	1,681		62,801		62,801		62,801		11
12	Social Services	31,538			31,538		31,538		31,538		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,223,942	162,055	30,326	2,416,322		2,416,322		2,416,322		16
	C. General Administration										
17	Administrative	161,940			161,940		161,940		161,940		17
18	Directors Fees							3,466	3,466		18
19	Professional Services			195,804	195,804		195,804	6,394	202,198		19
20	Dues, Fees, Subscriptions & Promotions			13,550	13,550		13,550	(2,087)	11,463		20
21	Clerical & General Office Expenses	75,559	18,079	56,164	149,802		149,802	(1,852)	147,950		21
22	Employee Benefits & Payroll Taxes			499,691	499,691		499,691		499,691		22
23	Inservice Training & Education			5,832	5,832		5,832		5,832		23
24	Travel and Seminar			672	672		672		672		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			48,551	48,551		48,551	3,775	52,326		26
27	Other (specify):*										27
28	TOTAL General Administration	237,499	18,079	820,263	1,075,841		1,075,841	9,696	1,085,537		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,979,156	643,924	1,082,727	4,705,807		4,705,807	8,401	4,714,208		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:

4/1/2014

Ending:

3/31/2015

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			362,477	362,477		362,477	(11,322)	351,155			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			410,019	410,019		410,019	(194,744)	215,275			32
33	Real Estate Taxes			210,120	210,120		210,120		210,120			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,909	1,909		1,909		1,909			35
36	Other (specify):*											36
37	TOTAL Ownership			984,525	984,525		984,525	(206,066)	778,459			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		220,386	839,140	1,059,527		1,059,527		1,059,527			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			222,094	222,094		222,094		222,094			42
43	Other (specify):* Non-Allowable Co	51,357		88,634	139,992		139,992	(139,992)				43
44	TOTAL Special Cost Centers	51,357	220,386	1,149,869	1,421,613		1,421,613	(139,992)	1,281,621			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,030,513	864,310	3,217,121	7,111,945		7,111,945	(337,657)	6,774,288			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: 4/1/2014

Ending: 3/31/2015

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	(845)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,491)	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	(11,322)	30		9
10	Interest and Other Investment Income	(6,818)	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	(187,926)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				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	(24,493)	43		24
25	Fund Raising, Advertising and Promotional	(42,278)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,588)	43		28
29	Other-Attach Schedule See Page 5A	(70,562)	Var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (351,323)		\$	30

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)	13,666		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 13,666		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (337,657)		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					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

Manor Court of FreeportID# 0046839Report Period Beginning: 4/1/2014Ending: 3/31/2015

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending Machine Income offset	\$ (450)	2	1
2	Disallow lobbying expense	(2,090)	20	2
3	Offset miscellaneous income	(1,880)	21	3
4	Part A X-Rays	(3,925)	43	4
5	Nonallowable marketing	(51,357)	43	5
6	Part A Labs	(8,196)	43	6
7	Part A Ambulance	(490)	43	7
8	Outpatient Medicare	(2,152)	43	8
9	Managed Care Provider	(22)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(70,562)	49

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 Page 6 Supplemental		
		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 Page 6 Supplemental 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%	\$ 3,466	\$ 3,466	1
2	V	19		Residential Alternatives of Illinois, Inc.	100.00%	6,394	6,394	2
3	V	21		Residential Alternatives of Illinois, Inc.	100.00%	28	28	3
4	V	22		Residential Alternatives of Illinois, Inc.	100.00%	3	3	4
5	V	26		Residential Alternatives of Illinois, Inc.	100.00%	3,775	3,775	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		\$			\$ 13,666	\$ * 13,666	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:

4/1/2014

Ending

3/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Residential Alternatives of Illinois	100%	Hawthorne Inn of Danville	Danville IL			Skilled Nursing Facility	1
2	Residential Alternatives of Illinois	100%	Manor Court of Clinton	Clinton IL			Skilled Nrsng & Supp Lvg Fac	2
3	Residential Alternatives of Illinois	100%	Manor Court of Freeport	Freeport IL			Skilled Nursing Facility	3
4	Residential Alternatives of Illinois	100%	Manor Court of Peoria	Peoria IL			Skilled Nursing Facility	4
5	Residential Alternatives of Illinois	100%	Manor Court of Peru	Peru IL			Skilled Nursing Facility	5
6	Residential Alternatives of Illinois	100%	Manor Court of Princeton	Princeton IL			Skilled Nrsng Fac & Supp Lvg	6
7	Residential Alternatives of Illinois	100%			Hawthorne Inn of Freeport	Freeport, IL	Supportive Living Facility	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peoria	Peoria, IL	Assisted Living Facility	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peru	Peru, IL	Assisted Living Facility	9
10	Residential Alternatives of Illinois	100%			Liberty Estates of Geneseo	Geneseo, IL	Asst'd & Ind Living Facility	10
11	Residential Alternatives of Illinois	100%			Liberty Estates of Streator	Streator, IL	Asst'd & Ind Living Facility	11
12	Residential Alternatives of Illinois	100%	Freeport Rehab & Healthcare	Freeport IL			Skilled Nursing Facility	12
13	Residential Alternatives of Illinois	100%			Liberty Estates of Danville	Danville, IL	Indendent Living Facility	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Freeport	Freeport, IL	Indendent Living Facility	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Peoria	Peoria, IL	Indendent Living Facility	15
16	Residential Alternatives of Illinois	100%			Liberty Estates of Peru	Peru, IL	Indendent Living Facility	16
17	Residential Alternatives of Iowa	100%		Coralville IA			Long-term Care Facilities	17
18	Frances House, Inc.	100%			Casa Willis	Sterling, IL	DD Facilities	18
19	Frances House, Inc.	100%			Freeport Terrace	Freeport, IL	DD Facilities	19
20	Frances House, Inc.	100%			Gordon Jones Terrace	Lanark, IL	DD Facilities	20
21	Frances House, Inc.	100%			Hallam Terrace	Rockford, IL	DD Facilities	21
22	Frances House, Inc.	100%			Hammett House	Sterling, IL	DD Facilities	22
23	Frances House, Inc.	100%			Kanthak House	Ottawa, IL	DD Facilities	23
24	Frances House, Inc.	100%			Olson Terrace	Rockford, IL	DD Facilities	24
25	Frances House, Inc.	100%			Ridge Terrace	Freeport, IL	DD Facilities	25
26	Frances House, Inc.	100%			Cantebury Place	Rockford, IL	DD Facilities	26
27	Frances House, Inc.	100%			Glenwood Villa	Rockford, IL	DD Facilities	27
28	Frances House, Inc.	100%			Rockton Court	Rockford, IL	DD Facilities	28
29	Frances House, Inc.	100%			Rose House	Moline, IL	DD Facilities	29
30	Frances House, Inc.	100%			Seborg Terrace	Rockford, IL	DD Facilities	30

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2014

Ending:

3/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Frances House, Inc.	100%			Smith Square	Moline, IL	DD Facility	1
2	Frances House, Inc.	100%			Stern Square	Sterling, IL	DD Facility	2
3	Frances House, Inc.	100%			Stouffer Terrace	Oregon, IL	DD Facility	3
4	Frances House, Inc.	100%			Lewis Terrace	North Chicago, IL	Group Home	4
5	Frances House, Inc.	100%			Seymour Terrace	North Chicago, IL	Group Home	5
6	Frances House, Inc.	100%			Waukegan Terrace	Waukegan, IL	Group Home	6
7	Frances House, Inc.	100%			Pine Terrace	Waukegan, IL	Group Home	7
8	Frances House, Inc.	100%			Peoria Manor Court	Galesburg, IL	Real Estate Entity	8
9	Frances House, Inc.	100%			Peru Becker, Ltd., NFP	Galesburg, IL	Real Estate Entity	9
10	Frances House, Inc.	100%			Danville Independence, LLC	Galesburg, IL	Real Estate Entity	10
11	Frances House, Inc.	100%			Hawthorne Inn of Princeton	Galesburg, IL	Real Estate Entity	11
12	Pioneer Concepts, Inc.	100%			Broadway Terrace	Chicago Heights, IL	DD Facility	12
13	Pioneer Concepts, Inc.	100%			Carole Lane Terrace	Sauk Village, IL	DD Facility	13
14	Pioneer Concepts, Inc.	100%			Flossmoor Terrace	Flossmoor, IL	DD Facility	14
15	Pioneer Concepts, Inc.	100%			Ravisloe Terrace	Country Club Hills, IL	DD Facility	15
16	Pioneer Concepts, Inc.	100%			Spaulding Terrace	Markham, IL	DD Facility	16
17	Pioneer Concepts, Inc.	100%			Calumet City Terrace	Calumet City, IL	DD Facility	17
18	Pioneer Concepts, Inc.	100%			Dolton Terrace	Dolton, IL	DD Facility	18
19	Pioneer Concepts, Inc.	100%			Lynwood Terrace	Lynwood, IL	DD Facility	19
20	Pioneer Concepts, Inc.	100%			Holland Terrace	South Holland, IL	DD Facility	20
21	Pioneer Concepts, Inc.	100%			Matteson Court	Matteson, IL	DD Facility	21
22	Pioneer Concepts, Inc.	100%			Priarie House	Sauk Village, IL	DD Facility	22
23	Pioneer Concepts, Inc.	100%			Torrence Place	Sauk Village, IL	DD Facility	23
24	Pinnacle Opportunities	100%			Chambness Square	Bourbannais, IL	DD Facility	24
25	Pinnacle Opportunities	100%			Collins Square	Bradley, IL	DD Facility	25
26	Pinnacle Opportunities	100%			Dearborn Court	Kankakee, IL	DD Facility	26
27	Pinnacle Opportunities	100%			River Court	Kankakee, IL	DD Facility	27
28	Pinnacle Opportunities	100%			Station Court	Kankakee, IL	DD Facility	28
29	Pinnacle Opportunities	100%			Eagle Court	Kankakee, IL	DD Facility	29
30	Pinnacle Opportunities	100%			Kankakee Court	Kankakee, IL	DD Facility	30

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2014

Ending:

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VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Pinnacle Opportunities	100%			Roy Court	Bourbannais, IL	DD Facility	1
2	Pinnacle Opportunities	100%			Gravlin Square	Bradley, IL	DD Facility	2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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12								12
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30								30

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2014 Ending: 3/31/2015

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	Irwin Jann	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	\$ 729	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	550	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	729	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	729	L18, C7	4
5	John Kniery	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	729	L18, C7	5
6											6
7											7
8											8
9	No board members provide services or have business entities that provide services to the facility.										9
10											10
11											11
12											12
13								TOTAL	\$ 3,466		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:

4/1/2014

Ending:

3/31/2015

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

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

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

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	Weighted Avg Beds	308,225	17	\$ 28,715	\$ 37,203	\$ 3,466	1
2	19	Professional Services	Weighted Avg Beds	308,225	17	52,978	37,203	6,394	2
3	21	Clerical Other	Weighted Avg Beds	308,225	17	233	37,203	28	3
4	22	Employee Benefits & PR Taxes	Weighted Avg Beds	308,225	17	25	37,203	3	4
5	26	Property Insurance	Weighted Avg Beds	308,225	17	31,275	37,203	3,775	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				\$ 113,226	\$		\$ 13,666	25

Facility Name & ID Number

Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2014

Ending:

3/31/2015

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	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		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	\$ 6,716,582	07/31/2017	6.00	\$ 410,019	1				
2												2				
3												3				
4												4				
5												5				
Working Capital																
6												6				
7												7				
8												8				
9	TOTAL Facility Related				\$52,016.00		\$ 8,084,249	\$ 6,716,582			\$ 410,019	9				
B. Non-Facility Related*																
10											(187,926)	10				
11											(1,676)	11				
12											(5,142)	12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			(194,744)	14				
15	TOTALS (line 9+line14)						\$ 8,084,249	\$ 6,716,582			\$ 215,275	15				

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

* 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.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	<u>204,914</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2013	\$	<u>163,707</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(41,206)</u>	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>251,326</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>210,120</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>119,186</u>	8	FOR BHF USE ONLY	
	2011	<u>153,427</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>161,072</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>163,707</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>201,068</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
The facility was purchased in 2006. A real estate tax exemption has not yet been obtained. Amount accrued include: 12 months of 2013 and 3 months of 2014. The real estate tax estimated is based on the 2014 tax bill. Taxes during the year are for the 2013 tax bill.					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2014 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 2014 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 2014.

(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>201,067.86</u>	\$ <u>201,067.86</u>
2. _____	<u>2170 NAVAJO DR FREEPORT, IL</u>	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>201,067.86</u></u>	\$ <u><u>201,067.86</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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:

4/1/2014 Ending:

3/31/2015

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	\$	\$ 542,955
5	12	2006		3,330,573	83,264	40	83,264		770,196
6		2006		1,720,644	43,016	40	43,016		397,900
7	21	2014		1,832,715	15,273	40	15,273		15,273
8									
Improvement Type**									
9	Security Fence, Parking lot, Sidewalks and Grading	2006		246,315	12,693	8-20 yrs	1,105	(11,588)	105,252
10	Sign	2007		5,200	520	10	520		3,943
11	Fencing/Sidewalk sections	2008		3,659	305	12	305		1,982
12	Water Heater	2009		6,046	604	10	604		3,476
13	Lighted Sign	2010		4,461	446	10	446		2,044
14	Phys Ther Addition:wood frame/drywall/roof/landscaping/cabinets/paint	2010		791,575	65,964	12	65,964		285,846
15	Office Partitions	2011		10,792	1,080	10	1,080		4,408
16	7.5 Ton AC Unit	2011		11,825	1,183	10	1,183		4,238
17	Water Softener	2011		13,702	1,370	10	1,370		4,567
18									
19	PTAC AC Units in Resident Rooms	2014		3,170	370	5	370		370
20									
21									
22	Tie to Financials pg 4				(266)			266	
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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:

4/1/2014

Ending:

3/31/2015

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)	\$ 10,328,585	\$ 284,520		\$ 273,198	\$ (11,322)	\$ 2,142,450	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	\$ 744,224	\$ 73,983	\$ 73,983	\$	3-15 years	\$ 599,956	71
72	Current Year Purchases	74,250	3,974	3,974		5-10 years	3,974	72
73	Fully Depreciated Assets	89,185					89,185	73
74								74
75	TOTALS	\$ 907,659	\$ 77,957	\$ 77,957	\$		\$ 693,115	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)	\$ 11,401,144	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 362,477	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 351,155	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (11,322)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,850,465	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		\$ N/A	92
93			93
94			94
95		\$	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.

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning: 4/1/2014

Ending: 3/31/2015

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: \$ 1909.00 Description: Wound System \$1,596, Mattresses \$118 and Bipap \$195

(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	<u>N/A</u>		\$	\$	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: 4/1/2014 Ending: 3/31/2015
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		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	4,801	\$ 345,639	\$	4,801	\$ 345,639	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,037	74,686		1,037	74,686	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		5,310	382,353		5,310	382,353	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 prescrpts				203,045		203,045	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Respiratory Therapy</u>	39(3)			496	35,722		496	35,722	12	
13	Other (specify): <u>Oxygen</u>	39(2)					17,341		17,341	13	
14	TOTAL			\$	11,644	\$ 838,400	\$ 220,386	11,644	\$ 1,058,786	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 # 0046839 Report Period Beginning: 4/1/2014 Ending: 3/31/2015
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 3/31/2015 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 30,105	\$ 30,105	1
2	Cash-Patient Deposits	10,602	10,602	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>44,400</u>)	812,643	812,643	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	37,120	37,120	6
7	Other Prepaid Expenses	1,855	1,855	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	1,636	1,636	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 893,961	\$ 893,961	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	9,231,840	9,231,840	14
15	Leasehold Improvements, at Historical Cost	1,093,575	1,096,745	15
16	Equipment, at Historical Cost	931,531	922,559	16
17	Accumulated Depreciation (book methods)	(2,867,587)	(2,850,465)	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):			22
23	Other(specify): <u>InterCompany</u>	830,342	830,342	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,369,701	\$ 9,381,021	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,263,662	\$ 10,274,982	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 105,292	\$ 105,292	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,602	10,602	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	6,756	6,756	31
32	Accrued Real Estate Taxes(Sch.IX-B)	251,326	251,326	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Utilities Payable</u>	4,212	4,212	36
37	<u>See Sch 17A</u>	146,904	146,904	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 525,093	\$ 525,093	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Security Deposits</u>	55,950	55,950	43
44	<u>InterCompany Loan</u>	6,716,582	6,716,582	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,772,532	\$ 6,772,532	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,297,625	\$ 7,297,625	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,966,038	\$ 2,977,357	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,263,662	\$ 10,274,982	48

*(See instructions.)

Facility Name: Manor Court of Freeport
IDPH License ID Number: 0046839
Fiscal Year End: 3/31/2015

Schedule 17A

XV. Balance Sheet

Line 37 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
Accrued Employee Time	68,111	68,111
Accrued Medicaid Assessments	767	767
Provider Tax Act	68,026	68,026
Accrued Legal Fees	10,000	10,000
Total - Line 37	146,904	146,904

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,103,792	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,103,792	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	862,245	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) Rounding	1	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 862,246	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)	\$ 2,966,038	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	\$ 6,128,710	1
2	Discounts and Allowances for all Levels	(57,794)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,070,916	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,467	6
7	Oxygen	29,584	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 35,051	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		12
13	Barber and Beauty Care	5,829	13
14	Non-Patient Meals	845	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,834,479	16
17	Sale of Drugs	1,943	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	11,659	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,854,755	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5,142	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,142	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Sch 19A</u>	8,326	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 8,326	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,974,189	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,213,643	31
32	Health Care	2,416,322	32
33	General Administration	1,075,841	33
B. Capital Expense			
34	Ownership	984,525	34
C. Ancillary Expense			
35	Special Cost Centers	1,199,518	35
36	Provider Participation Fee	222,094	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,111,945	40
41	Income before Income Taxes (line 30 minus line 40)**	862,245	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 862,245	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 542,878	44
45	Private Pay - Net Inpatient Revenue	2,327,734	45
46	Medicare - Net Inpatient Revenue	2,571,599	46
47	Other-(specify) <u>Medicare Replacement</u>	492,568	47
48	Other-(specify) <u>Managed Care</u>	136,137	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,070,916	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.

^ - This entity is a cash basis taxpayer

Facility Name: Manor Court of Freeport
IDPH License ID Number: 0046839
Fiscal Year End: 3/31/2015

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

<u>Description</u>	<u>Amount</u>
Late Fee	1,676
Processing Fee	300
Vending	4,470
Miscellaneous Income	1,880
Total - Line 28	<u><u>8,326</u></u>

Facility Name & ID Number Manor Court of Freeport

0046839

Report Period Beginning:

4/1/2014

Ending:

3/31/2015

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	1,916	2,080	\$ 59,697	\$ 28.70	1
2	Assistant Director of Nursing					2
3	Registered Nurses	22,939	24,362	516,438	21.20	3
4	Licensed Practical Nurses	16,303	17,224	344,146	19.98	4
5	CNAs & Orderlies	98,712	104,146	1,145,458	11.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,517	6,755	61,120	9.05	10
11	Social Service Workers	1,969	2,097	31,538	15.04	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	28,050	28,848	238,666	8.27	15
16	Dishwashers					16
17	Maintenance Workers	7,870	8,296	93,248	11.24	17
18	Housekeepers	12,667	13,494	148,241	10.99	18
19	Laundry	4,045	4,282	37,560	8.77	19
20	Administrator	1,908	2,080	121,320	58.33	20
21	Assistant Administrator	1,968	2,080	40,620	19.53	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,290	5,631	75,559	13.42	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	2,131	2,239	24,915	11.13	31
32	Other Health C: <u>MDS/SCU Coord</u>	1,647	1,795	40,630	22.64	32
33	Other(specify) <u>Marketing</u>	1,924	2,080	51,357	24.69	33
34	TOTAL (lines 1 - 33)	215,856	227,489	\$ 3,030,513 *	\$ 13.32	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	\$ 6,288	L1, C3	35
36	Medical Director	Monthly	22,750	L9, C3	36
37	Medical Records Consultant	Monthly	740	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,836	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	740	L39, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 37,354		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

Facility Name: Manor Court of Freeport
IDPH License ID Number: 0046839
Fiscal Year End: 3/31/2015

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
RFMS, Inc.	Administrative Services	72,000
LTC Support Services, LLC	Support Services	94,951
McGladrey LLP	Accounting Services	23,216
Templin Healthcare	Accounting Services	5,587
Fishburn Whiton Thrumman	Legal Services	50
Total (agree to Schedule V, line 19, column 3)		<u><u>195,804</u></u>
Allocated from Management Company Professional Services		6,394
Total (agree to Schedule V, line 19, column 8)		<u><u>202,198</u></u>

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												
3												N/A
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# 0046839

Report Period Beginning:

4/1/2014

Ending:

3/31/2015**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. IHCA \$5,443
- (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? 5-10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 41,772 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. NA
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 222,094
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. \$ 845
- (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? Adequate records have been maintained.
- 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.