

Facility Name & ID Number Manor Court of Peru

0047316 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 3/09/2015

	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	94	Skilled (SNF)	104	34,535	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	36	Sheltered Care (SC)	26	12,915	5
6		ICF/DD 16 or Less			6
7	130	TOTALS	130	47,450	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	6,898	11,864	15,346	34,108	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		4,504		4,504	12
13	DD 16 OR LESS					13
14	TOTALS	6,898	16,368	15,346	38,612	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.37%

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 02/08/05

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

YES Date 01/01/05 NO

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

YES NO If YES, enter number of beds certified 104 and days of care provided 13,559

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

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

Facility Name: Manor Court of Peru
IDPH License ID Number: 0047316
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)	94	4/1/14	3/9/15	343	32,195
Skilled (SNF)	104	3/9/15	3/31/15	23	2,340
Total - Line 1, Column 4					34,535

Licensure Level of Care	# of Beds	Start Date	End Date	# of Days	Bed Days Available
Intermediate (ICF)	36	4/1/14	3/9/15	343	12,330
Intermediate (ICF)	26	3/9/15	3/31/15	23	585
Total - Line 3, Column 4					12,915

Facility Name & ID Number

Manor Court of Peru

0047316

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	275,031	26,823	7,853	309,707		309,707		309,707		1
2	Food Purchase		446,881		446,881		446,881	(4,148)	442,733		2
3	Housekeeping	212,808	39,690		252,498		252,498		252,498		3
4	Laundry	39,478	27,781		67,259		67,259		67,259		4
5	Heat and Other Utilities			135,520	135,520		135,520		135,520		5
6	Maintenance	65,134	38,600	54,570	158,305		158,305		158,305		6
7	Other (specify):*										7
8	TOTAL General Services	592,452	579,775	197,943	1,370,169		1,370,169	(4,148)	1,366,021		8
	B. Health Care and Programs										
9	Medical Director			22,000	22,000		22,000		22,000		9
10	Nursing and Medical Records	2,896,200	176,564	10,381	3,083,145		3,083,145		3,083,145		10
10a	Therapy										10a
11	Activities	157,434	1,644		159,078		159,078		159,078		11
12	Social Services	58,527			58,527		58,527		58,527		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,112,161	178,207	32,381	3,322,750		3,322,750		3,322,750		16
	C. General Administration										
17	Administrative	99,790			99,790		99,790		99,790		17
18	Directors Fees							3,519	3,519		18
19	Professional Services			307,346	307,346		307,346	24,510	331,855		19
20	Dues, Fees, Subscriptions & Promotions			17,276	17,276		17,276	(2,620)	14,656		20
21	Clerical & General Office Expenses	130,114	17,440	55,902	203,456		203,456	(1,922)	201,534		21
22	Employee Benefits & Payroll Taxes			596,743	596,743		596,743	3	596,746		22
23	Inservice Training & Education			3,666	3,666		3,666		3,666		23
24	Travel and Seminar			1,319	1,319		1,319		1,319		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			41,614	41,614		41,614	24,238	65,852		26
27	Other (specify):*										27
28	TOTAL General Administration	229,904	17,440	1,023,865	1,271,209		1,271,209	47,728	1,318,936		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,934,517	775,422	1,254,189	5,964,128		5,964,128	43,580	6,007,707		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 Peru

#0047316

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			47,068	47,068		47,068	665,587	712,655			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							554,291	554,291			32
33	Real Estate Taxes							55,500	55,500			33
34	Rent-Facility & Grounds			985,766	985,766		985,766	(985,766)				34
35	Rent-Equipment & Vehicles			30,028	30,028		30,028		30,028			35
36	Other (specify):* MIP Insurance							115,966	115,966			36
37	TOTAL Ownership			1,062,862	1,062,862		1,062,862	405,579	1,468,441			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		401,520	2,044,554	2,446,075		2,446,075	(14,556)	2,431,519			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			151,732	151,732		151,732		151,732			42
43	Other (specify):* Non-Allowable Co	98,165		253,688	351,853		351,853	(351,854)	(0)			43
44	TOTAL Special Cost Centers	98,165	401,520	2,449,975	2,949,660		2,949,660	(366,410)	2,583,251			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,032,682	1,176,942	4,767,026	9,976,650		9,976,650	82,748	10,059,399			45

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

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				4
5	Telephone, TV & Radio in Resident Rooms	(2,796)	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	(265,121)	30		9
10	Interest and Other Investment Income	(219,372)	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				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	(186,572)	43		24
25	Fund Raising, Advertising and Promotional	(37,398)	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	(148,394)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (859,653)		\$	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)	942,401	Var.	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 942,401		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 82,748		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

Manor Court of Peru

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

ID# 0047316

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Nonallowable marketing salaries	\$ (98,165)	43	1
2	Labs - Part A	(360)	43	2
3	X-Rays - Part A	(7,318)	43	3
4	Offset Vending Machine revenue	(4,148)	2	4
5	Offset Miscellaneous Income	(1,927)	21	5
6	Offset Lobbying Expense	(2,674)	20	6
7	Offset Oxygen Revenue	(14,556)	39	7
8	Outpatient Medicare	(19,224)	43	8
9	Managed Care	(22)	43	9
10				10
11				11
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47				47
48				48
49	Total		(148,394)	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 Pg 6-Supp 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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	18 Director Fees	\$	Residential Alternatives of Illinois, Inc.	100.00%	\$ 3,519	\$ 3,519	1
2	V	19 Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	6,492	6,492	2
3	V	20 Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	29	29	3
4	V	22 Employee Benefits & PR Taxes		Residential Alternatives of Illinois, Inc.	100.00%	3	3	4
5	V	26 Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	3,832	3,832	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		\$			\$ 13,875	\$ * 13,875	14

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

VII. RELATED PARTIES (continued)

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)		
15	V	19 Legal Fees	\$	Peru Becker, Ltd., NFP		\$ 188	\$	188	15
16	V	19 Professional Services		Peru Becker, Ltd., NFP		17,830		17,830	16
17	V	20 Licenses & Fees		Peru Becker, Ltd., NFP		25		25	17
18	V	30 Depreciation Expense		Peru Becker, Ltd., NFP		930,708		930,708	18
19	V	21 Bank Charges		Peru Becker, Ltd., NFP		5		5	19
20	V	32 Interest	519	Peru Becker, Ltd., NFP		700,029		699,510	20
21	V	32 Amortization		Peru Becker, Ltd., NFP		74,154		74,154	21
22	V	33 Real Estate		Peru Becker, Ltd., NFP		55,500		55,500	22
23	V	26 Insurance		Peru Becker, Ltd., NFP		20,406		20,406	23
24	V	34 Facility Rent	985,766	Peru Becker, Ltd., NFP				(985,766)	24
25	V	36 Property/MIP Insurance		Peru Becker, Ltd., NFP		115,966		115,966	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 986,285			\$ 1,914,810	\$ *	928,526	39

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

Facility Name & ID Number

Manor Court of Peru

0047316

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

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

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Facility Name & ID Number

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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
2	Pinnacle Opportunities	100%			Gravlin Square	Bradley, IL	DD Facility
3							
4							
5							
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Facility Name & ID Number Manor Court of Peru # 0047316 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	\$ 740	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	560	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	740	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	740	L18, C7	4
5	John Kniery	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	740	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	\$ 3,519		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 Peru

0047316 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	\$ 37,768	\$ 3,519	1
2	19	Professional Services	Weighted Avg Beds	308,225	17	52,978	37,768	6,492	2
3	20	Dues, Fees & Subscriptions	Weighted Avg Beds	308,225	17	233	37,768	29	3
4	22	Employee Benefits & PR Taxes	Weighted Avg Beds	308,225	17	25	37,768	3	4
5	26	Property Insurance	Weighted Avg Beds	308,225	17	31,275	37,768	3,832	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	\$	\$ 13,875	25

Facility Name & ID Number

Manor Court of Peru

0047316

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**					Purpose of Loan	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	Cambridge Realty Capital		X	Refinance - w/ trade premium			\$	\$			\$	1					
2	Ltd. Of Illinois - SNF			of \$592,646 as of 3/31/14	\$63,289.78	6/1/2013	13,860,000	14,007,134	5/1/2043	3.80	490,020	2					
3												3					
4												4					
5												5					
Working Capital																	
6												6					
7												7					
8												8					
9	TOTAL Facility Related				\$63,289.78		\$ 13,860,000	\$ 14,007,134			\$ 490,020	9					
B. Non-Facility Related*																	
10	Cambridge Realty Capital						5,940,000	6,003,058	5/1/2043	3.80	210,008	10					
11	Ltd. Of Illinois - Non SNF							Offset Interest Income			(9,882)	11					
12								Amortization			74,154	12					
13								Offset Non SNF Interest Expense			(210,009)	13					
14	TOTAL Non-Facility Related						\$ 5,940,000	\$ 6,003,058			\$ 64,271	14					
15	TOTALS (line 9+line14)						\$ 19,800,000	\$ 20,010,192			\$ 554,291	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 115,966 Line # 36

* 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.	\$	132,282	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	\$	55,482	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(76,800)	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	132,300	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.			\$	55,500	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2010	<u>45,530</u>	8	
		2011	<u>43,288</u>	9	
		2012	<u>54,897</u>	10	
		2013	<u>55,482</u>	11	
		2014	<u>43,087</u>	12	
This facility was leased from an unrelated for-profit entity and was purchased by a related party in July 2009.					
Amount accrued includes 12 months of 2013 and 3 months of 2014. The real estate tax estimate is based on the 2012 tax bill. Taxes paid are for the 2012 tax bill. The related party also pays real estate taxes for property not operated by the SNF.					
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2014	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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 Peru COUNTY La Salle
 FACILITY IDPH LICENSE NUMBER 0047316
 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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>17-09-139-001</u>	<u>Liberty Village Second Add Lot 7</u>	\$ <u>22,488.40</u>	\$ <u>15,741.88</u>
2. _____	_____	\$ _____	\$ _____
3. <u>17-09-139-001E</u>	<u>3230 Becker Drive</u>	\$ <u>4,255.46</u>	\$ <u>2,978.82</u>
4. _____	_____	\$ _____	\$ _____
5. <u>17-09-124-003</u>	<u>Liberty Lane Village Subd Lot 1, 3</u>	\$ <u>1,787.12</u>	\$ <u>1,250.98</u>
6. _____	_____	\$ _____	\$ _____
7. <u>17-09-124-004</u>	<u>Liberty Lane Village Subd Lot 1, 2</u>	\$ <u>14,555.88</u>	\$ <u>10,189.12</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>43,086.86</u></u>	\$ <u><u>30,160.80</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? X YES 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 Peru

0047316 Report Period Beginning:

4/1/2014 Ending:

3/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 27,166 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility - SNF</u>	<u>3.42 acres</u>	<u>2009</u>	<u>\$ 350,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 350,000	3

Facility Name & ID Number Manor Court of Peru

0047316

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	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	130	2009		\$ 13,641,000	\$	25	\$ 545,670	\$ 545,670	\$ 3,137,614
5									
6									
7									
8									
	Improvement Type**								
9	Electric Sign and Water Heater	2005		7,758	776	10	776		7,654
10	Roof	2006		5,050	505	10	505		4,293
11	Sprinkler System, Asphalt Ramp, Paved parking lot & sidewalks	2009		1,060,899	1,208	8-15 yrs	71,208	70,000	409,227
12	Call Light System in Therapy	2010		4,877	488	10	488		2,520
13	Wander Security Panel	2012		3,140	314	10	314		785
14	Vinyl Tile/Wallpaper/Paint in Dining Room	2013		11,511	1,151	10	1,151		2,302
15	Water Heater	2013		8,877	888	10	888		1,702
16	Air Conditioner	2013		3,150	315	10	315		604
17	Mag Lock/Electromagnetic Lock	2013		2,998	300	10	300		550
18	Water Softener - Entire SNF Facility	2014		6,540	654	10	654		763
19									
20	Fire Alarm - Manor Court Building	2014		8,830	398	10	398		398
21	Water Heater - Services Resident Rooms	2015		3,197	80	10	80		80
22	Single Faced Lighted Sign - Outside of SNF Building	2014		3,345	279	10	279		279
23									
24	To tie to Financial Statements				1,263			(1,263)	
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 Peru

0047316

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
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62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 14,771,172	\$ 8,619		\$ 623,026	\$ 614,407	\$ 3,568,771	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	\$ 638,450	\$ 30,600	\$ 81,780	\$ 51,180	3-15	\$ 393,448	71
72	Current Year Purchases	28,042	4,254	4,254		3-12	4,254	72
73	Fully Depreciated Assets	72,134					72,134	73
74								74
75	TOTALS	\$ 738,626	\$ 34,854	\$ 86,034	\$ 51,180		\$ 469,836	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	2003 GMC Van	2005	\$ 29,800	\$	\$	\$	4	\$ 29,800	76
77	Snow Removal	1990 Ford F250 Snow Plow	2005	5,800				4	5,800	77
78	Patient Care	2003 Chevy Silverado	2013	14,380	3,595	3,595		4	4,793	78
79										79
80	TOTALS			\$ 49,980	\$ 3,595	\$ 3,595	\$		\$ 40,393	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)	\$ 15,909,778	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 47,068	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 712,655	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 665,587	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,079,000	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	2010 Toyota Corolla - 2010	\$ 16,300	\$ 1,358	\$ 16,300	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 16,300	\$ 1,358	\$ 16,300	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 Peru

0047316

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: \$ 30,028 Description: See Attached Schedule 14A

(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: Manor Court of Peru
IDPH License ID Number: 0047316
Fiscal Year End: 3/31/2015

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental: Peru	2,500
Medical Equipment-Medicare:PeruM	9,848
Copy Machine	17,680
Total - Line 16	<u>30,028</u>

Facility Name & ID Number Manor Court of Peru # 0047316 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	\$	9,114	\$ 656,180	\$	9,114	\$ 656,180	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,289	164,834		2,289	164,834	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		16,310	1,174,321		16,310	1,174,321	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				379,622		379,622	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Resp Therapy & Oxyg</u>	39(2), 39(3)			571	41,234	7,342	571	48,576	12	
13	Other (specify): <u>Ambulance</u>	39(3)			111	7,985		111	7,985	13	
14	TOTAL			\$	28,395	\$ 2,044,554	\$ 386,964	28,395	\$ 2,431,518	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 Peru# 0047316Report 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 82,064	\$ 123,478	1
2	Cash-Patient Deposits	(49,814)	(49,814)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>269,300</u>)	2,083,892	2,141,820	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	38,924	68,924	6
7	Other Prepaid Expenses	661	661	7
8	Accounts Receivable (owners or related parties)	8,367,760	8,367,760	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 10,523,487	\$ 10,652,829	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		350,000	13
14	Buildings, at Historical Cost		13,641,000	14
15	Leasehold Improvements, at Historical Cost	78,172	1,130,172	15
16	Equipment, at Historical Cost	497,107	788,606	16
17	Accumulated Depreciation (book methods)	(358,067)	(4,079,000)	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 (spec <u>See Schedule 17 A</u>)		2,527,812	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 217,212	\$ 14,358,590	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,740,699	\$ 25,011,419	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 177,272	\$ 177,297	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,392	(21,709)	28
29	Short-Term Notes Payable		397,512	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	8,367	8,367	31
32	Accrued Real Estate Taxes(Sch.IX-B)		132,300	32
33	Accrued Interest Payable		60,797	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17 A</u>	68,615	68,615	36
37	<u>See Schedule 17 A</u>	141,874	3,121,637	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 409,520	\$ 3,944,816	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,612,680	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Security Deposits</u>	61,693	61,693	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 61,693	\$ 19,674,373	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 471,213	\$ 23,619,189	46
47	TOTAL EQUITY(page 18, line 24)	\$ 10,269,486	\$ 1,392,230	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,740,699	\$ 25,011,419	48

*(See instructions.)

Facility Name: Manor Court of Peru
IDPH License ID Number: 0047316
Fiscal Year End: 3/31/2015

Schedule 17A

XV. Balance Sheet

Line 22 Long Term Assets Other (specify):

<u>Description</u>	After	
	Operating	Consolidation
Real Estate Tax Escrow	-	166,604
Insurance Escrow	-	8,000
MIP Insurance Escrow	-	81,675
Reserve for Replacement	-	584,479
Capitalized Loan Fee	-	1,870,497
Amortization Loan Fee	-	(183,443)
Total - Line 36	-	2,527,812

XV. Balance Sheet

Line 36 Long-Term Assets Other (specify):

<u>Description</u>	After	
	Operating	Consolidation
Pass Thru - Blue Cro: Peru	69,608	69,608
Suspense: Peru	(6,688)	(6,688)
Utilities Payable	5,696	5,696
Total - Line 36	68,616	68,616

XV. Balance Sheet

Line 37 Other Current Liabilities (specify):

<u>Description</u>	After	
	Operating	Consolidation
Accounts Receivable: Peru	5,040	5,040

OnterCo Peru		2,979,763
Accrued Employee Time	97,686	97,686
Accrued Medicaid Assess Tax	3	3
Provider Tax Act. 96-1530	39,145	39,145
Total - Line 37	141,874	3,121,637

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,336,999	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,336,999	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,932,487	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)	\$ 1,932,487	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)	\$ 10,269,486	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	\$ 10,442,031	1
2	Discounts and Allowances for all Levels	(141,018)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,301,013	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	193,284	6
7	Oxygen	14,556	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 207,841	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	9,035	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,299,921	16
17	Sale of Drugs	15,953	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	(134)	20
21	Other Medical Services	35,069	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,359,843	23
D. Non-Operating Revenue			
24	Contributions	2,029	24
25	Interest and Other Investment Income***	9,363	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,392	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19 A</u>	29,048	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 29,048	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,909,137	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,370,169	31
32	Health Care	3,322,750	32
33	General Administration	1,271,209	33
B. Capital Expense			
34	Ownership	1,062,862	34
C. Ancillary Expense			
35	Special Cost Centers	2,797,928	35
36	Provider Participation Fee	151,732	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,976,650	40
41	Income before Income Taxes (line 30 minus line 40)**	1,932,487	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,932,487	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 974,577	44
45	Private Pay - Net Inpatient Revenue	1,546,790	45
46	Medicare - Net Inpatient Revenue	7,030,626	46
47	Other-(specify) <u>Medicare Replacement</u>	625,867	47
48	Other-(specify) <u>Managed Care</u>	123,154	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,301,013	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 Peru
IDPH License ID Number: 0047316
Fiscal Year End: 3/31/2015

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

Description	Amount
Late Fee	989
Processing Fee	303
Vending	7,753
Maintenance	18,075
Miscellaneous Income	1,927
Total - Line 28	<u>29,048</u>

Facility Name & ID Number Manor Court of Peru

0047316

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	1,944	2,080	\$ 63,650	\$ 30.60	1
2	Assistant Director of Nursing	1,896	2,080	60,918	29.29	2
3	Registered Nurses	30,810	32,635	777,476	23.82	3
4	Licensed Practical Nurses	16,954	17,997	405,519	22.53	4
5	CNAs & Orderlies	113,540	118,484	1,445,862	12.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,161	13,940	157,434	11.29	10
11	Social Service Workers	2,049	2,237	58,527	26.16	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,442	27,458	275,031	10.02	15
16	Dishwashers					16
17	Maintenance Workers	3,897	4,073	65,134	15.99	17
18	Housekeepers	20,187	21,203	212,808	10.04	18
19	Laundry	4,466	4,658	39,478	8.48	19
20	Administrator	776	833	58,005	69.67	20
21	Assistant Administrator	2,622	2,722	41,785	15.35	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,996	11,239	130,114	11.58	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	2,135	2,261	23,778	10.52	31
32	Other Health C: <u>MDS/SCU coord</u>	5,977	6,303	118,997	18.88	32
33	Other(specify) <u>Marketing</u>	4,595	4,800	98,166	20.45	33
34	TOTAL (lines 1 - 33)	262,448	275,001	\$ 4,032,682 *	\$ 14.66	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	\$ 7,853	L1, C3	35
36	Medical Director	Monthly	22,000	L9, C3	36
37	Medical Records Consultant	Monthly	1,960	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,421	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)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 40,234		49

C. CONTRACT NURSES

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

Facility Name: Manor Court of Peru
IDPH License ID Number: 0047316
Fiscal Year End: 3/31/2015

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Total from Page 21, Section C agrees to Schedule V, Line 19, Col 3		307,346
Total (agree to Schedule V, line 19, column 3)		<u><u>307,346</u></u>
Allocated from Management Company Legal Fees		188
Allocated from Management Company Professional Services		6,492
Allocated from Real Estate Entity Professional Services		17,830
Total (agree to Schedule V, line 19, column 8)		<u><u>331,855</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 Peru# 0047316

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 Dues - \$6,965
- (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? 3-12
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 37,896 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 151,732
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. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (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 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.