

Facility Name & ID Number Pekin Manor

0047969 Report Period Beginning: 10/1/16 Ending: 9/30/17

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 N/A

	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	130	Skilled (SNF)	130	47,450	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	130	TOTALS	130	47,450	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,355	15,570	6,354	34,279	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,355	15,570	6,354	34,279	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.24%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 4/26/06

J. Was the facility purchased or leased after January 1, 1978?
YES Date 4/1/06 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 130 and days of care provided 5,001

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: 9/30/2017 Fiscal Year: 9/30/2017

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number **Pekin Manor** # **0047969** Report Period Beginning: **10/1/16** Ending: **9/30/17**

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	344,068	33,899	11,626	389,593		389,593		389,593		1
2	Food Purchase		356,121		356,121		356,121	(1,174)	354,947		2
3	Housekeeping	173,788	46,731		220,519		220,519		220,519		3
4	Laundry	60,798	11,465		72,263		72,263		72,263		4
5	Heat and Other Utilities			135,785	135,785		135,785		135,785		5
6	Maintenance	174,878	40,752	79,269	294,899		294,899		294,899		6
7	Other (specify):*										7
8	TOTAL General Services	753,532	488,968	226,680	1,469,180		1,469,180	(1,174)	1,468,006		8
	B. Health Care and Programs										
9	Medical Director			26,750	26,750		26,750		26,750		9
10	Nursing and Medical Records	2,832,560	226,547	11,734	3,070,841		3,070,841		3,070,841		10
10a	Therapy										10a
11	Activities	109,041	3,772		112,813		112,813		112,813		11
12	Social Services	82,275			82,275		82,275		82,275		12
13	CNA Training										13
14	Program Transportation			5,145	5,145		5,145		5,145		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,023,876	230,319	43,629	3,297,824		3,297,824		3,297,824		16
	C. General Administration										
17	Administrative	94,692			94,692		94,692		94,692		17
18	Directors Fees							2,830	2,830		18
19	Professional Services			372,922	372,922		372,922	3,695	376,617		19
20	Dues, Fees, Subscriptions & Promotions			34,541	34,541		34,541	(2,498)	32,043		20
21	Clerical & General Office Expenses	143,614	31,353	53,523	228,490		228,490	63	228,553		21
22	Employee Benefits & Payroll Taxes			570,379	570,379		570,379		570,379		22
23	Inservice Training & Education			3,772	3,772		3,772		3,772		23
24	Travel and Seminar			123	123		123		123		24
25	Other Admin. Staff Transportation			5,147	5,147		5,147		5,147		25
26	Insurance-Prop.Liab.Malpractice			206,448	206,448		206,448	7,624	214,072		26
27	Other (specify):*										27
28	TOTAL General Administration	238,306	31,353	1,246,855	1,516,514		1,516,514	11,714	1,528,228		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,015,714	750,640	1,517,164	6,283,518		6,283,518	10,540	6,294,058		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Pekin Manor

#0047969

Report Period Beginning:

10/1/16

Ending:

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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			191,483	191,483		191,483	199,585	391,068			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							195,259	195,259			32
33	Real Estate Taxes							111,000	111,000			33
34	Rent-Facility & Grounds			563,652	563,652		563,652	(563,652)				34
35	Rent-Equipment & Vehicles			6,514	6,514		6,514		6,514			35
36	Other (specify):* Mort Ins							28,070	28,070			36
37	TOTAL Ownership			761,649	761,649		761,649	(29,738)	731,911			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			8,550	8,550		8,550		8,550			38
39	Ancillary Service Centers		244,599	665,161	909,760		909,760		909,760			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,442	2,442		2,442	(2,442)				41
42	Provider Participation Fee			241,256	241,256		241,256		241,256			42
43	Other (specify):* See Att Sch 4A	52,061		199,677	251,738		251,738	(194,911)	56,827			43
44	TOTAL Special Cost Centers	52,061	244,599	1,117,086	1,413,746		1,413,746	(197,353)	1,216,393			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,067,775	995,239	3,395,899	8,458,913		8,458,913	(216,551)	8,242,362			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Pekin Manor

Period Beginning 10/1/16

Period End 9/30/17

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					5	6
		1	2	3	4						
	Ancillary Expense										
	E. Special Cost Centers										
43	Other (specify):*				0		0		0		
	Laboratory/Expenses			39,259	39,259		39,259		39,259		
	Radiology Expenses			17,568	17,568		17,568		17,568		
	Non-Allowable Expenses	52,061		142,850	194,911		194,911	(194,911)	0		
					0		0		0		
					0		0		0		
	TOTAL Other Special C	52,061	0	199,677	251,738	0	251,738	(194,911)	56,827		

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	(1,174)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,885)	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	1	30		9
10	Interest and Other Investment Income	(3,995)	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	(2,750)	20		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	(77,565)	43		24
25	Fund Raising, Advertising and Promotional	(59,400)	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	(68,563)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (219,331)		\$	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)	2,780		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 2,780		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (216,551)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' PREPARATION REPORT

Pekin Manor

ID# 0047969

Report Period Beginning: 10/1/16

Ending: 9/30/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset Vending Expenses Against Income	\$ (2,442)	41	1
2	Disallow Marketing Wages	(52,061)	43	2
3	Disallow R/E Entity HUD Audit	(14,060)	19	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(68,563)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,174)	0	0	0	0	0	0	0	0	0	0	(1,174)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,174)	0	0	0	0	0	0	0	0	0	0	(1,174)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	2,830	0	0	0	0	0	0	0	0	0	2,830	18
19	Professional Services	(14,060)	3,695	14,060	0	0	0	0	0	0	0	0	3,695	19
20	Fees, Subscriptions & Promotions	(2,750)	2	250	0	0	0	0	0	0	0	0	(2,498)	20
21	Clerical & General Office Expenses	0	63	0	0	0	0	0	0	0	0	0	63	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	7,624	0	0	0	0	0	0	0	0	7,624	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(16,810)	6,590	21,934	0	11,714	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(17,984)	6,590	21,934	0	10,540	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	1	0	199,584	0	0	0	0	0	0	0	0	199,585	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,995)	0	199,254	0	0	0	0	0	0	0	0	195,259	32
33	Real Estate Taxes	0	0	111,000	0	0	0	0	0	0	0	0	111,000	33
34	Rent-Facility & Grounds	0	0	(563,652)	0	0	0	0	0	0	0	0	(563,652)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	28,070	0	0	0	0	0	0	0	0	28,070	36
37	TOTAL Ownership	(3,994)	0	(25,744)	0	(29,738)	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(2,442)	0	0	0	0	0	0	0	0	0	0	(2,442)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(194,911)	0	0	0	0	0	0	0	0	0	0	(194,911)	43
44	TOTAL Special Cost Centers	(197,353)	0	0	0	0	0	0	0	0	0	0	(197,353)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(219,331)	6,590	(3,810)	0	(216,551)	45							

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		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: Adjustments for Related Organization Costs (7 minus 4)		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
1	V	18 Director Fees	\$	Unlimited Development, Inc.	100.00%	\$ 2,830	\$ 2,830	1	
2	V	19 Professional Fees		Unlimited Development, Inc.	100.00%	3,695	3,695	2	
3	V	20 Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	2	2	3	
4	V	21 General Admin Expense		Unlimited Development, Inc.	100.00%	63	63	4	
5	V							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		\$			\$ 6,590	\$ *	6,590	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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 Professional Fees	\$	Pekin El Camino, LLC	N/A	\$ 14,060	\$ 14,060
16	V	20 Dues, Fees, Subs & Prom		Pekin El Camino, LLC	N/A	250	250
17	V	26 Property Insurance		Pekin El Camino, LLC	N/A	7,624	7,624
18	V	30 Depreciation		Pekin El Camino, LLC	N/A	199,584	199,584
19	V	32 Interest Expense	468	Pekin El Camino, LLC	N/A	199,722	199,254
20	V	33 Property Taxes		Pekin El Camino, LLC	N/A	111,000	111,000
21	V	34 Facility Rent	563,652	Pekin El Camino, LLC	N/A		(563,652)
22	V	36 Mortgage Insurance		Pekin El Camino, LLC	N/A	28,070	28,070
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 564,120			\$ 560,310	\$ * (3,810)

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vahle Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryville				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%	Leroy Manor	Leroy				18
19	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	19
20	Unlimited Development, Inc. (UDI)	100%	Care Center of Abingdon	Abingdon				20
21	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				21
22	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	22
23	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gal	Galesburg	Assisted Living Faci	23
24	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				24
25	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	25
26	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				26
27	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				27
28	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	28
29	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCorn	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			Leroy South Buck, LL	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			Abingdon West Marti	Galesburg	Lessor	13
14	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	14
15	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pekin Manor # 0047969 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule 7A								\$ 2,830	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 2,830		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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending: 9/30/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Unlimited Development, Inc.

Street Address

285 S Farnham

City / State / Zip Code

Galesburg, IL 61401

Phone Number

(309) 343-1550

Fax Number

(309) 343-2857

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.

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 Avail Bed Days 528,155	21	\$ 31,500	\$	47,450	\$ 2,830	1
2	19	Professional Fees	Weighted Avail Bed Days 528,155	21	41,123		47,450	3,695	2
3	20	Dues, Licenses and Subs	Weighted Avail Bed Days 528,155	21	25		47,450	2	3
4	21	General Admin Expense	Weighted Avail Bed Days 528,155	21	703		47,450	63	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 73,351	\$		\$ 6,590	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge Realty Capital						\$	\$			\$	1						
2	LTD. of Illinois		X	Facility purchase	\$28,646.12	6/1/12	6,249,800	5,559,723	10/1/2041	3.5500	199,722	2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$28,646.12		\$ 6,249,800	\$ 5,559,723			\$ 199,722	9						
B. Non-Facility Related*																		
10												10						
11										Int Income Offset	(4,463)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (4,463)	14						
15	TOTALS (line 9+line14)						\$ 6,249,800	\$ 5,559,723			\$ 195,259	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 28,070 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.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pekin Manor COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0047969

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 2016 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 2016.

(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>10-10-11-400-015</u>	<u>Sec 11 T24N R5W</u>	\$ <u>110,815.30</u>	\$ <u>110,815.30</u>
2. _____	<u>PT OF E 1/2 SE 1/2 4.77 AC</u>	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. <u>10-10-14-205-010</u>	<u>SEC 14 T24N R5W</u>	\$ <u>982.20</u>	\$ <u>982.20</u>
5. _____	<u>PT OF E 1/2 NE 1/4 1.47 AC</u>	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>111,797.50</u></u>	\$ <u><u>111,797.50</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Pekin Manor

0047969 Report Period Beginning:

10/1/16 Ending:

9/30/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 43,948 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: 2. Number of Years Over Which it is Being Amortized: 3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 6.24 Acres, 2006, \$ 450,000, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, #VALUE!, (blank), \$ 450,000, 3.

SEE ACCOUNTANTS' PREPARATION REPORT

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	2006	1988	\$ 7,174,313	\$	40	\$ 179,358	\$ 179,358	\$ 2,062,610	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Light Sign - Double Faced, Fire Alarm Panel	2006		43,700	64	10	64		43,700	9
10	Replace Defective Pipe for Dry System, Roof	2007		139,058	13,027	10-25 yrs	13,027		129,186	10
11	Roof Repair, Furnace Duct Repair, Sprinkler System	2008		179,648	5,614	10-25 yrs	10,561	4,947	98,031	11
12	A/C, Shower Room, Firewall, Wall/Ceiling, Kitchen Repairs	2009		78,867	5,777	5-15 yrs	5,777		55,349	12
13	Shower, Shower, Tile, AC, Carpet, Sprinkler, Sidewalks	2009		50,035	2,573	5-25 yrs	2,573		28,284	13
14	Water Heater, Landscaping/Lights	2009		12,030	1,203	10	1,203		9,424	14
15	Single Face Lighted Sign, Water Heater	2010		5,773	577	10	577		4,156	15
16	Physical Therapy Completion, Water Heater	2010		397,172	33,169	10-12 yrs	33,169		251,212	16
17	Apollo Tub Room - Sink/Mirror/Shower/Tile/Drywall/Drains/Faucets	2011		56,049	4,671	12	4,671		31,139	17
18	Water Heater, Condensor, Bathroom remodel	2011		47,199	3,974	10-15 yrs	3,974		24,919	18
19	PT Remodel, Dining Room, Sprinkler	2011		458,041	17,363	12-25 yrs	32,643	15,280	208,779	19
20	Sprinkler-New Tamper Switch/Relocate FDC Check Valve	2012		5,867	235	25	235		1,350	20
21	Kitchenette Rmdl-Sink/Vnyl Tile/Cabinet/Counter/Crnr Grd:	2012		53,384	4,449	12	4,449		23,357	21
22	Nurse Station/Lounge Remodel-Paint/Vinyl/Counter/Cabinet	2012		150,956	12,580	12	12,580		66,044	22
23	Remodel-Paint/drywall/corner Plates	2012		4,570	838	5	838		4,570	23
24	Smoke Detectors-48/Pull Stations-6.5/Heat Detectors-10	2012		9,831	983	10	983		4,997	24
25	Water Heater	2012		3,717	372	10	372		1,890	25
26	Excavation of Lake	2012		13,885	1,389	10	1,389		7,523	26
27	Overbed Lights - 25	2012		6,266	627	10	627		3,134	27
28	Air Conditioners	2012		9,440	1,888	5	1,888		9,125	28
29	New Well for Lake	2012		7,760	931	15	931		3,327	29
30	Sidewalk/Landscaping	2012		3,050	203	15	203		1,016	30
31	Nurse Call System	2013		17,031	1,703	10	1,703		7,948	31
32	Double Egress Doors	2013		4,730	473	10	473		2,010	32
33	Water Heater	2013		5,147	515	10	515		2,145	33
34	Phone System	2013		2,637	264	10	264		1,012	34
35	Water Heater	2013		4,014	401	10	401		1,538	35
36	Storage Shed	2014		18,870	943	20	943		3,537	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

SEE ACCOUNTANTS' PREPARATION REPORT

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Condensor/Furnance	2014	\$ 5,800	\$ 387	15	\$ 387	\$	\$ 1,225	37
38	Water Heater	2014	5,104	510	10	510		1,615	38
39	Pekin Manor Shower Remodel-Tile/Fixtures/Electrical/Drains	2014	66,251	5,521	12	5,521		17,023	39
40	Roof	2014	2,900	580	10	580		1,426	40
41	Landscaping	2014	22,225	2,223	10	2,223		6,669	41
42	Water Heater	2015	3,550	355	10	355		917	42
43	Water Heater	2015	6,420	642	10	642		1,605	43
44	Ceramic Tile-Service Corridor	2015	3,242	162	20	162		405	44
45	Concrete-Parking Lot	2015	3,300	220	15	220		458	45
46	Relocate Water Lines from Floor to Overhead	2015	62,335	2,493	25	2,493		5,194	46
47	Soffits - West Corridor	2015	43,300	4,330	10	4,330		9,021	47
48	Parking Lot Lights	2015	11,850	1,185	10	1,185		2,470	48
49	100 Hall Remodel-Tile/Fire Alarm/Carpet/Fixtures/Cabinets	2015	54,280	4,523	12	4,523		9,423	49
50	Carpet/VCT Tile 100 Hall	2016	11,368	1,137	10	1,137		1,990	50
51	Soffits over water lines	2016	4,400	440	10	440		623	51
52	Pond Excavation-Filled in with Dirt	2016	71,996	4,800	15	4,800		5,200	52
53	Breaker/Electrical Panel	2016	6,120	510	10	510		510	53
54	Water Heater	2017	3,927	229	10	229		229	54
55	Nurse Call System	2017	15,623	521	10	521		521	55
56	Shower Remodel-Garden Court-Tile, Grab Bars, Lighting, Drywa	2017	34,868	726	12	726		726	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)		\$ 9,401,899	\$ 148,300		\$ 347,885	\$ 199,585	\$ 3,158,562	70

SEE ACCOUNTANTS' PREPARATION REPORT

**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	\$ 904,186	\$ 41,250	\$ 41,250	\$	3-15 yrs	\$ 732,668	71
72	Current Year Purchases	7,984	1,046	1,046		7 Years	1,046	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 912,170	\$ 42,296	\$ 42,296	\$		\$ 733,714	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	2012 Ford E350 Bus	2012	\$ 42,610	\$ 887	\$ 887	\$	4	\$ 42,610	76
77										77
78										78
79										79
80	TOTALS			\$ 42,610	\$ 887	\$ 887	\$		\$ 42,610	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)	\$ 10,806,679	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 191,483	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 391,068	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 199,585	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,934,886	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	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900	86
87	2003 Chevy G3500 - 2006	34,100		34,100	87
88					88
89					89
90					90
91	TOTALS	\$ 49,000	\$	\$ 49,000	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pekin Manor

0047969

Report Period Beginning: 10/1/16

Ending: 9/30/17

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: N/A *

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: \$ 6,514 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			\$	\$	17
18	<u>N/A</u>				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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Pekin Manor
IDPH License ID Number: 0047969
Fiscal Year End: 9/30/17

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	6,359
Office Equipment	
Other Equipment Rental	155
Total - Line 16	<u>6,514</u>

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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			
		1	2	3	4
		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.
- SEE ACCOUNTANTS' PREPARATION REPORT

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	619	\$ 219,632	\$	619	\$ 219,632	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		71	55,330		71	55,330	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		834	346,244		834	346,244	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				244,599		244,599	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)			415	43,955		415	43,955	12
13	Other (specify):									13
14	TOTAL			\$	1,939	\$ 665,161	\$ 244,599	1,939	\$ 909,760	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning: 10/1/16

Ending:

9/30/17

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/17

(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	\$ 256,655	\$ 286,849	1
2	Cash-Patient Deposits	6,957	6,957	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 73,000)	1,173,651	1,173,651	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	116,634	142,772	6
7	Other Prepaid Expenses	2,320	2,320	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):		(1,890,096)	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,556,217	\$ (277,547)	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		450,000	13
14	Buildings, at Historical Cost	1,886,647	9,401,899	14
15	Leasehold Improvements, at Historical Cost	108,106		15
16	Equipment, at Historical Cost	616,582	954,780	16
17	Accumulated Depreciation (book methods)	(1,389,159)	(3,934,886)	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): See Sch 17A		636,106	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,222,176	\$ 7,507,899	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,778,393	\$ 7,230,352	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 569,720	\$ 569,720	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,957	6,957	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	71,786	71,786	30
31	Accrued Taxes Payable (excluding real estate taxes)	79,185	79,185	31
32	Accrued Real Estate Taxes(Sch.IX-B)		82,955	32
33	Accrued Interest Payable		16,448	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Interdivision Payable</u>	4,484,624	4,484,624	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,212,272	\$ 5,311,675	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,559,723	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Security Deposits</u>	24,000	24,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 24,000	\$ 5,583,723	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,236,272	\$ 10,895,398	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,457,879)	\$ (3,665,046)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,778,393	\$ 7,230,352	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Pekin Manor

Period Beginning **10/1/16**
Period End **9/30/17**

Schedule 17A

XV. Balance Sheet

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		607,972
Loan Fees, Net		
Real Estate Tax Escrow		8,500
Insurance Escrow		7,675
MIP Escrow		11,959
TOTAL		636,106

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,484,069)	1
2	Restatements (describe):		2
3	Prior Year Post Closing Adjustment	(5,316)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,489,385)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(968,494)	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)	\$ (968,494)	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)	\$ (2,457,879)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning: 10/1/16

Ending:

9/30/17

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,470,735	1
2	Discounts and Allowances for all Levels	(74,030)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,396,705	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	69,317	6
7	Oxygen	812	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 70,129	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	3,076	12
13	Barber and Beauty Care	5,432	13
14	Non-Patient Meals	1,174	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	5,527	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 15,209	23
D. Non-Operating Revenue			
24	Contributions	4,381	24
25	Interest and Other Investment Income***	52	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,433	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Late Fees	3,943	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,943	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,490,419	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,469,180	31
32	Health Care	3,297,824	32
33	General Administration	1,516,514	33
B. Capital Expense			
34	Ownership	761,649	34
C. Ancillary Expense			
35	Special Cost Centers	1,172,490	35
36	Provider Participation Fee	241,256	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,458,913	40
41	Income before Income Taxes (line 30 minus line 40)**	(968,494)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (968,494)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,761,616	44
45	Private Pay - Net Inpatient Revenue	2,042,265	45
46	Medicare - Net Inpatient Revenue	2,345,401	46
47	Other-(specify) Medicare Replacement/Managed Care	547,742	47
48	Other-(specify) Hospice	699,681	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,396,705	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pekin Manor

0047969

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	1,960	2,080	\$ 75,148	\$ 36.13	1
2	Assistant Director of Nursing	1,980	2,080	63,822	30.68	2
3	Registered Nurses	16,788	17,381	464,232	26.71	3
4	Licensed Practical Nurses	31,502	33,236	794,512	23.90	4
5	CNAs & Orderlies	112,209	116,807	1,406,501	12.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,423	9,852	109,041	11.07	10
11	Social Service Workers	4,062	4,248	82,275	19.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	35,708	37,410	344,068	9.20	15
16	Dishwashers					16
17	Maintenance Workers	11,310	11,875	174,878	14.73	17
18	Housekeepers	15,979	16,786	173,788	10.35	18
19	Laundry	6,305	6,656	60,798	9.13	19
20	Administrator	1,736	1,974	94,692	47.98	20
21	Assistant Administrator					21
22	Other Administrative	1,960	2,080	52,061	25.03	22
23	Office Manager					23
24	Clerical	8,503	8,819	143,614	16.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,773	1,881	28,345	15.07	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	261,198	273,165	\$ 4,067,775 *	\$ 14.89	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	\$ 11,626	L1, C3	35
36	Medical Director	Monthly	26,750	L9, C3	36
37	Medical Records Consultant	Monthly	2,000	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,952	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)		\$ 48,328		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

SEE ACCOUNTANTS' PREPARATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Brandy Cooper	Administrator	None	\$ 45,896	Workers' Compensation Insurance	\$ 60,229	IDPH License Fee	\$ 1,988	
Karrie Polen	Administrator	None	48,796	Unemployment Compensation Insurance	11,949	Advertising: Employee Recruitment	10,512	
				FICA Taxes	305,367	Health Care Worker Background Check (Indicate # of checks performed 64)	1,591	
				Employee Health Insurance	167,303	Patient Background Checks	243 6,075	
				Employee Meals				
				Illinois Municipal Retirement Fund (IMRF)*				
				401k	10,961	Subscriptions	5,127	
				Other Employee Benefits	14,570	IHCA Dues	8,473	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 94,692			Other Licenses & Fees	775	
B. Administrative - Other						Allocation of Home Office	2	
Description			Amount			Less: Public Relations Expense	(2,500)	
N/A			\$			Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$ 570,379	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 32,043	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
LTC Support Services, LLC	Support Services		\$ 177,360			\$	Out-of-State Travel	\$
RFMS, Inc.	Administrative Services		171,600					
Templin Healthcare Accounting	Accounting Services		3,231	N/A				
RSM US LLP	Accounting Services		20,429				In-State Travel	123
Davis & Campbell LLC	Legal Services		85					
Polsinelli Shughart PC	Legal Services		217				Seminar Expense	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 372,922	TOTAL		\$	Entertainment Expense (agree to Sch. V, line 24, col. 8)	()
							TOTAL	\$ 123

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

