



Facility Name & ID Number Manor Court of Peoria

# 0047068 Report Period Beginning: 4/1/2017 Ending: 3/31/2018

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	50	Skilled (SNF)	50	18,250	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	50	TOTALS	50	18,250	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,866	7,107	4,928	13,901	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,866	7,107	4,928	13,901	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.17%

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 8/22/06

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 8/1/06 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 50 and days of care provided 3,857

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: 3/31/2018 Fiscal Year: 3/31/2018

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peoria # 0047068 Report Period Beginning: 4/1/2017 Ending: 3/31/2018

**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
	<b>A. General Services</b>										
1	Dietary	163,209	19,750	4,140	187,099		187,099		187,099		1
2	Food Purchase		150,086		150,086		150,086	(1,306)	148,780		2
3	Housekeeping	111,975	14,423		126,398		126,398		126,398		3
4	Laundry	19,477	12,297		31,774		31,774		31,774		4
5	Heat and Other Utilities			59,922	59,922		59,922		59,922		5
6	Maintenance	66,875	26,376	20,989	114,240		114,240		114,240		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	361,536	222,932	85,051	669,519		669,519	(1,306)	668,213		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			8,250	8,250		8,250		8,250		9
10	Nursing and Medical Records	1,204,742	109,473	136,117	1,450,332		1,450,332		1,450,332		10
10a	Therapy										10a
11	Activities	74,554	5,053		79,607		79,607		79,607		11
12	Social Services	49,135			49,135		49,135		49,135		12
13	CNA Training										13
14	Program Transportation			4,144	4,144		4,144		4,144		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,328,431	114,526	148,511	1,591,468		1,591,468		1,591,468		16
	<b>C. General Administration</b>										
17	Administrative	104,764			104,764		104,764		104,764		17
18	Directors Fees							1,522	1,522		18
19	Professional Services			194,020	194,020		194,020	3,208	197,228		19
20	Dues, Fees, Subscriptions & Promotions			14,337	14,337		14,337	13	14,350		20
21	Clerical & General Office Expenses	122,147	24,151	72,591	218,889		218,889	33	218,922		21
22	Employee Benefits & Payroll Taxes			253,525	253,525		253,525		253,525		22
23	Inservice Training & Education			1,406	1,406		1,406		1,406		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			39	39		39		39		25
26	Insurance-Prop.Liab.Malpractice			34,847	34,847		34,847	9,550	44,397		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	226,911	24,151	570,765	821,827		821,827	14,326	836,153		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,916,878	361,609	804,327	3,082,814		3,082,814	13,020	3,095,834		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 &amp; ID Number

Manor Court of Peoria

#0047068

Report Period Beginning:

4/1/2017

Ending:

3/31/3018

## 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	
	<b>D. Ownership</b>											
30	Depreciation			39,552	39,552		39,552	235,495	275,047			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							170,086	170,086			32
33	Real Estate Taxes							55,188	55,188			33
34	Rent-Facility & Grounds			462,000	462,000		462,000	(462,000)				34
35	Rent-Equipment & Vehicles			5,891	5,891		5,891		5,891			35
36	Other (specify):* <b>MIP Insurance</b>							23,951	23,951			36
37	<b>TOTAL Ownership</b>			507,443	507,443		507,443	22,720	530,163			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			3,320	3,320		3,320		3,320			38
39	Ancillary Service Centers		148,512	509,651	658,163		658,163		658,163			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			1,445	1,445		1,445	(1,445)				41
42	Provider Participation Fee			83,908	83,908		83,908		83,908			42
43	Other (specify):* <b>Disallowed Costs</b>	41,856		214,140	255,996		255,996	(255,996)				43
44	<b>TOTAL Special Cost Centers</b>	41,856	148,512	812,464	1,002,832		1,002,832	(257,441)	745,391			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	1,958,734	510,121	2,124,234	4,593,089		4,593,089	(221,701)	4,371,388			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

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	(1,306)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,260)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(74)	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	(123)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(119,268)	43		24
25	Fund Raising, Advertising and Promotional	(55,612)	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	(78,178)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (258,821)		\$	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)	37,120		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 37,120		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (221,701)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' PREPARATION REPORT

Manor Court of Peoria

ID# 0047068

Report Period Beginning: 4/1/2017

Ending: 3/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Nonallowable marketing salaries	\$ (41,856)	43	1
2	Labs - Part A	(23,973)	43	2
3	X-Rays - Part A	(10,904)	43	3
4	Offset Vending Machine revenue	(1,445)	41	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
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20				20
21				21
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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	<b>Total</b>	(78,178)		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)		Peoria Manor Court, I	Galesburg	Real Estate Entity
		Residential Alternatives of Illinois, Inc. (FH is sole mem		See Page 6 Supplemental		
		Pioneer Concepts, Inc. (FH is sole member)				
		Pinnacle Opportunities, Inc. (FH is sole member)				
		See Page 6 Supplemental for specific homes				

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	\$	Residential Alternatives of Illinois, Inc.	100.00%	\$ 1,522	\$ 1,522	1	
2	V	19 Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	3,208	3,208	2	
3	V	20 Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	13	13	3	
4	V	21 Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	33	33	4	
5	V	26 Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	429	429	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		\$			\$ 5,205	\$ *	5,205	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	26 Insurance		Peoria Manor Court, Ltd., NFP		\$ 9,121	\$ 9,121	15
16	V	30 Depreciation Expense		Peoria Manor Court, Ltd., NFP		235,495	235,495	16
17	V	32 Interest	183	Peoria Manor Court, Ltd., NFP		155,156	154,973	17
18	V	32 Amortization		Peoria Manor Court, Ltd., NFP		15,187	15,187	18
19	V	33 Real Estate Tax		Peoria Manor Court, Ltd., NFP		55,188	55,188	19
20	V	34 Facility Rent	462,000	Peoria Manor Court, Ltd., NFP			(462,000)	20
21	V	36 MIP Insurance		Peoria Manor Court, Ltd., NFP		23,951	23,951	21
22	V							22
23	V							23
24	V							24
25	V							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		\$ 462,183			\$ 494,098	\$ * 31,915	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

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# 0047068

Report Period Beginning:

4/1/2017

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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	Residential Alternatives of Illinois	100%	Hawthorne Inn of Danville	Danville				1
2	Residential Alternatives of Illinois	100%	Manor Court of Clinton	Clinton				2
3	Residential Alternatives of Illinois	100%	Manor Court of Freeport	Freeport				3
4	Residential Alternatives of Illinois	100%	Manor Court of Peoria	Peoria				4
5	Residential Alternatives of Illinois	100%	Manor Court of Peru	Peru				5
6	Residential Alternatives of Illinois	100%	Manor Court of Princeton	Princeton				6
7	Residential Alternatives of Illinois	100%			Hawthorne Inn of Freeport	Freeport, IL	Supportive Living Facility	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peoria	Peoria, IL	Assisted Living Facility	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peru	Peru, IL	Assisted Living Facility	9
10	Residential Alternatives of Illinois	100%			Liberty Estates of Geneseo	Geneseo, IL	Asst'd & Ind Living	10
11	Residential Alternatives of Illinois	100%			Liberty Estates of Streator	Streator, IL	Asst'd & Ind Living	11
12	Residential Alternatives of Illinois	100%			Liberty Estates of Danville	Danville, IL	Independent Living	12
13	Residential Alternatives of Illinois	100%			Liberty Estates of Freeport	Freeport, IL	Independent Living	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Peoria	Peoria, IL	Independent Living	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Peru	Peru, IL	Independent Living	15
16	Residential Alternatives of Illinois	100%	Windmill Manor	Coralville IA				16
17	Frances House, Inc.	100%	Casa Willis	Sterling, IL	Woodburn	Sterling, IL	CILA	17
18	Frances House, Inc.	100%	Freeport Terrace	Freeport, IL				18
19	Frances House, Inc.	100%	Gordon Jones Terrace	Lanark, IL				19
20	Frances House, Inc.	100%	Hallam Terrace	Rockford, IL				20
21	Frances House, Inc.	100%	Hammett House	Sterling, IL				21
22	Frances House, Inc.	100%	Kanthak House	Ottawa, IL				22
23	Frances House, Inc.	100%	Olson Terrace	Rockford, IL				23
24	Frances House, Inc.	100%	Ridge Terrace	Freeport, IL				24
25	Frances House, Inc.	100%	Cantebury Place	Rockford, IL				25
26	Frances House, Inc.	100%	Glenwood Villa	Rockford, IL				26
27	Frances House, Inc.	100%	Rockton Court	Rockford, IL				27
28	Frances House, Inc.	100%	Rose House	Moline, IL				28
29	Frances House, Inc.	100%	Seborg Terrace	Rockford, IL				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

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# 0047068

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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				1
2	Frances House, Inc.	100%	Stern Square	Sterling, IL				2
3	Frances House, Inc.	100%	Stouffer Terrace	Oregon, IL				3
4	Frances House, Inc.	100%	Lewis Terrace	North Chicago, IL				4
5	Frances House, Inc.	100%	Seymour Terrace	North Chicago, IL				5
6	Frances House, Inc.	100%	Waukegan Terrace	Waukegan, IL				6
7	Frances House, Inc.	100%	Pine Terrace	Waukegan, IL				7
8	Pioneer Concepts, Inc.	100%	Broadway Terrace	Chicago Heights, IL	Woodgate	Matteson	CILA	8
9	Pioneer Concepts, Inc.	100%	Carole Lane Terrace	Sauk Village, IL	Thornton	Thornton	CILA	9
10	Pioneer Concepts, Inc.	100%	Flossmoor Terrace	Flossmoor, IL				10
11	Pioneer Concepts, Inc.	100%	Ravisloe Terrace	Country Club Hills, IL				11
12	Pioneer Concepts, Inc.	100%	Spaulding Terrace	Markham, IL				12
13	Pioneer Concepts, Inc.	100%	Calumet City Terrace	Calumet City, IL				13
14	Pioneer Concepts, Inc.	100%	Dolton Terrace	Dolton, IL				14
15	Pioneer Concepts, Inc.	100%	Lynwood Terrace	Lynwood, IL				15
16	Pioneer Concepts, Inc.	100%	Holland Terrace	South Holland, IL				16
17	Pioneer Concepts, Inc.	100%	Matteson Court	Matteson, IL				17
18	Pioneer Concepts, Inc.	100%	Priarie House	Sauk Village, IL				18
19	Pioneer Concepts, Inc.	100%	Torrence Place	Sauk Village, IL				19
20	Pinnacle Opportunities	100%	Chambness Square	Bourbannais, IL	Gravlin Square	Bradley, IL	CILA	20
21	Pinnacle Opportunities	100%	Collins Square	Bradley, IL				21
22	Pinnacle Opportunities	100%	Dearborn Court	Kankakee, IL				22
23	Pinnacle Opportunities	100%	River Court	Kankakee, IL				23
24	Pinnacle Opportunities	100%	Station Court	Kankakee, IL				24
25	Pinnacle Opportunities	100%	Eagle Court	Kankakee, IL				25
26	Pinnacle Opportunities	100%	Kankakee Court	Kankakee, IL				26
27	Pinnacle Opportunities	100%	Roy Court	Bourbannais, IL				27
28	Pinnacle Opportunities	100%	Hunt Terrace	Kankakee, IL				28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

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## 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	John Kniery	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	\$ 240	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	321	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	320	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	320	L18, C7	4
5	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	321	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	\$ 1,522		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 Manor Court of Peoria

# 0047068

Report Period Beginning:

4/1/2017

Ending: 3/31/2018

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 BDA 341,640	16	\$ 28,500	\$	18,250	\$ 1,522	1
2	19	Professional Services	Weighted Avg BDA 341,640	16	60,058	\$	18,250	3,208	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA 341,640	16	239		18,250	13	3
4	21	Clerical & General Office	Weighted Avg BDA 341,640	16	605		18,250	33	4
5	26	Property Insurance	Weighted Avg BDA 341,640	16	8,040		18,250	429	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				\$ 97,442	\$		\$ 5,205	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Manor Court of Peoria

# 0047068

Report Period Beginning:

4/1/2017

Ending:

3/31/3018

**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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Cambridge Realty Capital		X	Loan Refinance	\$20,858.41	5/29/2015	\$ 4,580,100	\$ 4,284,366	1/1/2045	3.5500	\$ 155,156	1						
2	Ltd. Of Illinois - SNF											2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$20,858.41		\$ 4,580,100	\$ 4,284,366			\$ 155,156	9						
<b>B. Non-Facility Related*</b>																		
10	Cambridge Realty Capital		X	Loan Refinance	\$28,804.47	5/29/2015	6,324,900	5,877,716	1/1/2045	3.5500	214,263	10						
11	Ltd. Of Illinois - ALC							Offset Interest Income			(257)	11						
12								Amortization			15,187	12						
13								Disallow Non-SNF Portion of Int			(214,263)	13						
14	<b>TOTAL Non-Facility Related</b>				\$28,804.47		\$ 6,324,900	\$ 5,877,716			\$ 14,930	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 10,905,000	\$ 10,162,082			\$ 170,086	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 23,951 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.)

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2017 report.		\$	<b>147,251</b>	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.)	2016	\$	<b>130,982</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(16,269)</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>147,669</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		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. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			<b>(76,212)</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>55,188</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>113,612</b>	8
	2014	<b>116,530</b>	9
	2015	<b>128,559</b>	10
	2016	<b>130,982</b>	11
	2017	<b>130,703</b>	12

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**This facility was leased from an unrelated for-profit entity and was purchased by a related party in December 2009. The lease agreement requires the lessee to pay the R/E taxes. Amount accrued includes 12 months of 2017 and 3 months of 2018.**

**The R/E tax estimate is based on 2017 tax bill. Taxes paid are for the 2016 tax bill. The related party also pays real estate taxes for property not operated by the SNF. See Att Sch for the allocation of SNF portion.**

**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.**

SEE ACCOUNTANTS' PREPARATION REPORT

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Manor Court of Peoria COUNTY Peoria

FACILITY IDPH LICENSE NUMBER 0047068

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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>13-11-352-005</u>	<u>Fieldstone Estates SW 1/4 Sec 11-9N-</u>	\$ <u>125,088.04</u>	\$ <u>52,536.98</u>
2. _____	_____	\$ _____	\$ _____
3. <u>13-11-352-025</u>	<u>Fieldstone Estates Extn 1 SW 1/4 Sec</u>	\$ <u>1,403.62</u>	\$ <u>589.52</u>
4. _____	_____	\$ _____	\$ _____
5. <u>13-11-352-026</u>	<u>Fieldstone Estates Extn 1 SW 1/4 Sec</u>	\$ <u>1,403.62</u>	\$ <u>589.52</u>
6. _____	_____	\$ _____	\$ _____
7. <u>13-11-355-011</u>	<u>Fieldstone Estates Extn 1 SW 1/4 Sec</u>	\$ <u>1,403.62</u>	\$ <u>589.52</u>
8. _____	_____	\$ _____	\$ _____
9. <u>13-11-355-012</u>	<u>Fieldstone Estates Extn 1 SW 1/4 Sec</u>	\$ <u>1,403.62</u>	\$ <u>589.52</u>
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>130,702.52</u></u>	\$ <u><u>54,895.06</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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 Peoria

# 0047068 Report Period Beginning:

4/1/2017 Ending:

3/31/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 20,840 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

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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: \_\_\_\_\_  
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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility - SNF</u>	<u>62,400</u>	<u>2009</u>	<u>\$ 147,000</u>	1
2					2
3	TOTALS	62,400		\$ 147,000	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	50	2009		\$ 4,869,143	\$	25	\$ 194,765	\$ 194,765	\$ 1,623,049	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Sign		2007	3,100	129	10	129		3,100	9
10	Fire Doors, Paved Parking Lot & Sidewalks		2009	232,895	218	15	15,524	15,306	129,520	10
11	Electromagnetic Lock		2010	8,319	832	10	832		6,447	11
12	Water Heater		2010	4,758	476	10	476		3,569	12
13	Concrete-Handycap Ramp/Sidewalk Repairs		2011	4,191	279	15	279		1,885	13
14	Water Heater		2013	5,248	525	10	525		2,668	14
15	Water Heater		2014	5,502	550	10	550		1,971	15
16	Water Softener		2014	8,427	843	10	843		2,809	16
17	Vinyl Tile installed in Dining Room		2015	5,428	543	10	543		1,448	17
18	Water Heater-Outdoor Sprinkler Room		2016	5,632	563	10	563		1,126	18
19	Water Heater-Mechanical Room Near Laundry		2017	6,619	607	10	607		607	19
20	Nurse Call/Intercom/Patient Wandering System		2017	117,945	15,445	7	15,445		15,445	20
21	Chain Link Fence-Back of Facility		2018	3,038	34	15	34		34	21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37						\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 5,280,245	\$ 21,044		\$ 231,115	\$ 210,071	\$ 1,793,678	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	\$ 363,692	\$ 11,075	\$ 36,499	\$ 25,424	3-15 yrs	\$ 268,127	71
72	Current Year Purchases	11,057	973	973		5-7 Yrs	973	72
73	Fully Depreciated Assets	124,356	186	186			124,356	73
74								74
75	TOTALS	\$ 499,105	\$ 12,234	\$ 37,658	\$ 25,424		\$ 393,456	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	Toyota Corolla 2006	2006	\$ 15,288	\$	\$	\$	4	\$ 15,288	76
77	Facility	Chevrolet Cheyenne 1998	2014	3,230	808	808		4	2,491	77
78	Facility	2014 Braun Entervan	2016	21,865	5,466	5,466		4	10,932	78
79										79
80	TOTALS			\$ 40,383	\$ 6,274	\$ 6,274	\$		\$ 28,711	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)	\$ 5,966,733	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 39,552	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 275,047	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 235,495	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,215,845	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	1999 Chevy Silverado 2500 - 2012	\$ 11,559	\$	\$ 11,559	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 11,559	\$	\$ 11,559	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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A- Facility Owned

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	<b>TOTAL</b>				\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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

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: \$ 5,891 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	<b>TOTAL</b>		\$	\$	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:** Manor Court of Peoria  
**IDPH License ID Number:** 0047068  
**Fiscal Year End:** 3/31/3018

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<b>Rental Description</b>	<b>Amount</b>
Medical Equipment Rental	5,251
Office Equipment	168
Other Equipment Rental	472
<b>Total - Line 16</b>	<b>5,891</b>

**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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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	\$	3,083	\$ 221,958	\$	3,083	\$ 221,958	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		804	57,918		804	57,918	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		2,978	214,415		2,978	214,415	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				148,512		148,512	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)				15,360			15,360	12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	6,865	\$ 509,651	\$ 148,512	6,865	\$ 658,163	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 **Manor Court of Peoria**

# **0047068**

Report Period Beginning: **4/1/2017**

Ending: **3/31/2018**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **3/31/2018**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 14,713	\$ 32,245	1
2	Cash-Patient Deposits	6,932	6,932	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>140,000</u> )	452,670	452,670	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	(19,115)	(15,576)	6
7	Other Prepaid Expenses	2,818	2,818	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	2,809,885	2,010,441	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,267,903	\$ 2,489,530	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		147,000	13
14	Buildings, at Historical Cost	181,483	5,050,625	14
15	Leasehold Improvements, at Historical Cost		229,620	15
16	Equipment, at Historical Cost	296,810	539,488	16
17	Accumulated Depreciation (book methods)	(264,937)	(2,215,845)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Att Sch 17A</u>		625,605	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 213,356	\$ 4,376,493	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,481,259	\$ 6,866,023	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 45,293	\$ 45,293	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,932	6,932	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	29,222	29,222	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,424	28,424	31
32	Accrued Real Estate Taxes(Sch.IX-B)		147,669	32
33	Accrued Interest Payable		12,510	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 109,871	\$ 270,050	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,162,082	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Security Deposits</u>	29,483	29,483	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 29,483	\$ 10,191,565	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 139,354	\$ 10,461,615	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,341,905	\$ (3,595,592)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,481,259	\$ 6,866,023	48

SEE ACCOUNTANTS' PREPARATION REPORT

\*(See instructions.)

**Facility Name:** Manor Court of Peoria  
**IDPH License ID Number:** 0047068  
**Fiscal Year End:** 3/31/3018

**Schedule 17A**

**XV. Balance Sheet**

**Line 22 Long Term Assets Other (specify):**

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
Real Estate Tax Escrow		80,959
Insurance Escrow		4,200
MIP Insurance Escrow		16,408
Reserve for Replacement		226,360
Capitalized Loan Fee		339,502
Amortization Loan Fee		(41,824)
<b>Total - Line 36</b>	<b>-</b>	<b>625,605</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,650,745</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>201,281</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,852,026</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(510,121)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(510,121)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>3,341,905</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number Manor Court of Peoria

# 0047068

Report Period Beginning: 4/1/2017

Ending: 3/31/3018

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,791,607	1
2	Discounts and Allowances for all Levels	52,551	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,844,158	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	59,446	6
7	Oxygen	9,030	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 68,476	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	2,163	12
13	Barber and Beauty Care	3,416	13
14	Non-Patient Meals	1,306	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	157,604	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	4,570	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 169,059	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	304	24
25	Interest and Other Investment Income***	74	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 378	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Income</u>	1,100	28
28a	<u>See Attached Schedule 19A</u>	(203)	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 897	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,082,968	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	669,519	31
32	Health Care	1,591,468	32
33	General Administration	821,827	33
<b>B. Capital Expense</b>			
34	Ownership	507,443	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	918,924	35
36	Provider Participation Fee	83,908	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,593,089	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(510,121)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (510,121)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 284,202	44
45	Private Pay - Net Inpatient Revenue	1,579,515	45
46	Medicare - Net Inpatient Revenue	1,593,687	46
47	Other-(specify) <u>Medicare Replacement</u>	138,625	47
48	Other-(specify) <u>Managed Care</u>	248,129	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,844,158	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:** Manor Court of Peoria  
**IDPH License ID Number:** 0047068  
**Fiscal Year End:** 3/31/3018

**Schedule 19A**

**XVII. Income Statement**  
**Line 28a Other Income**

<b>Rental Description</b>	<b>Amount</b>
Late Fees	(569)
Processing Fee	366
Maintenance Fee Income	
AJ's Fitness Center	
<b>Total - Line 16</b>	<b><u>(203)</u></b>

Facility Name & ID Number Manor Court of Peoria

# 0047068

Report Period Beginning: 4/1/2017

Ending: 3/31/2018

**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	1,712	1,743	\$ 65,977	\$ 37.86	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,891	8,401	228,150	27.16	3
4	Licensed Practical Nurses	13,148	13,715	347,264	25.32	4
5	CNAs & Orderlies	38,288	39,924	534,309	13.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,366	6,666	74,554	11.18	10
11	Social Service Workers	3,335	3,531	49,135	13.92	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	10,250	10,420	163,209	15.66	15
16	Dishwashers					16
17	Maintenance Workers	3,929	4,193	66,875	15.95	17
18	Housekeepers	9,721	10,064	111,975	11.13	18
19	Laundry	2,044	2,096	19,477	9.29	19
20	Administrator	2,040	2,215	104,764	47.29	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,071	8,371	122,147	14.59	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	1,970	2,174	29,042	13.36	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,960	2,061	41,856	20.31	33
34	TOTAL (lines 1 - 33)	110,723	115,573	\$ 1,958,734 *	\$ 16.95	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	\$ 4,140	L1, C3	35
36	Medical Director	Monthly	8,250	L9, C3	36
37	Medical Records Consultant	Monthly	2,000	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,569	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)		\$ 17,959		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,344	\$ 5,781	L10,C3	50
51	Licensed Practical Nurses	2,285	53,740	L10,C3	51
52	Certified Nurse Assistants/Aides	1,452	68,562	L10,C3	52
53	TOTAL (lines 50 - 52)	5,081	\$ 128,083		53

SEE ACCOUNTANTS' PREPARATION REPORT



