



Facility Name & ID Number Manor Court of Peru

# 0047316 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** 5/1/17

	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	104	Skilled (SNF)	114	41,310	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	26	Sheltered Care (SC)	16	6,140	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	12,667	12,752	10,829	36,248	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		4,565		4,565	12
13	DD 16 OR LESS					13
14	TOTALS	12,667	17,317	10,829	40,813	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 86.01%

**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 02/08/05

**J. Was the facility purchased or leased after January 1, 1978?**  
YES  Date 01/01/05 NO

**K. Was the facility certified for Medicare during the reporting year?**  
YES  NO  If YES, enter number of beds certified 114 and days of care provided 9,412

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:** Manor Court of Peru  
**IDPH License ID Number:** 0047316  
**Fiscal Year End:** 3/31/3018

Schedule 2A

**III. Statistical Data**

**Calculation of Bed Days Available - Change in licensed beds 5/1/17**

	<u>4/1/17 - 4/30/17</u>		<u>5/1/17 - 3/31/18</u>		<b>Total Bed Days Available</b>
	<b>Number of Beds</b>	<b>Bed Days Avail</b>	<b>Number of Beds</b>	<b>Bed Days Avail</b>	
		30		335	
Skilled (SNF)	104	3,120	114	38,190	41,310
Sheltered Care (SC)	26	780	16	5,360	6,140
	<u>130</u>	<u>3,900</u>	<u>130</u>	<u>43,550</u>	<u>47,450</u>

Facility Name & ID Number Manor Court of Peru # 0047316 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	449,089	53,193	14,953	517,235		517,235		517,235		1
2	Food Purchase		420,383		420,383		420,383	(625)	419,758		2
3	Housekeeping	300,121	38,033		338,154		338,154		338,154		3
4	Laundry	44,903	29,315	30	74,248		74,248		74,248		4
5	Heat and Other Utilities			140,520	140,520		140,520		140,520		5
6	Maintenance	71,712	37,050	41,085	149,847		149,847		149,847		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	865,825	577,974	196,588	1,640,387		1,640,387	(625)	1,639,762		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,000	21,000		21,000		21,000		9
10	Nursing and Medical Records	2,983,373	283,288	23,468	3,290,129		3,290,129		3,290,129		10
10a	Therapy										10a
11	Activities	162,451	2,079		164,530		164,530		164,530		11
12	Social Services	96,301			96,301		96,301		96,301		12
13	CNA Training										13
14	Program Transportation			9,095	9,095		9,095		9,095		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,242,125	285,367	53,563	3,581,055		3,581,055		3,581,055		16
	<b>C. General Administration</b>										
17	Administrative	63,200			63,200		63,200		63,200		17
18	Directors Fees							3,715	3,715		18
19	Professional Services			341,810	341,810		341,810	7,828	349,638		19
20	Dues, Fees, Subscriptions & Promotions			27,935	27,935		27,935	31	27,966		20
21	Clerical & General Office Expenses	145,777	32,242	62,974	240,993		240,993	79	241,072		21
22	Employee Benefits & Payroll Taxes			562,007	562,007		562,007		562,007		22
23	Inservice Training & Education			13,436	13,436		13,436		13,436		23
24	Travel and Seminar			187	187		187		187		24
25	Other Admin. Staff Transportation			48	48		48		48		25
26	Insurance-Prop.Liab.Malpractice			50,765	50,765		50,765	14,948	65,713		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	208,977	32,242	1,059,162	1,300,381		1,300,381	26,601	1,326,982		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,316,927	895,583	1,309,313	6,521,823		6,521,823	25,976	6,547,799		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 Peru

#0047316

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			68,096	68,096		68,096	646,116	714,212			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							512,309	512,309			32
33	Real Estate Taxes			4	4		4	134,400	134,404			33
34	Rent-Facility & Grounds			1,049,040	1,049,040		1,049,040	(1,049,040)				34
35	Rent-Equipment & Vehicles			12,664	12,664		12,664		12,664			35
36	Other (specify):* <b>MIP Insurance</b>							70,265	70,265			36
37	<b>TOTAL Ownership</b>			1,129,804	1,129,804		1,129,804	314,050	1,443,854			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			7,198	7,198		7,198		7,198			38
39	Ancillary Service Centers		303,883	1,508,825	1,812,708		1,812,708		1,812,708			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			3,011	3,011		3,011	(3,011)				41
42	Provider Participation Fee			221,676	221,676		221,676		221,676			42
43	Other (specify):* <b>Disallowed Costs</b>	46,178		284,729	330,907		330,907	(330,907)				43
44	<b>TOTAL Special Cost Centers</b>	46,178	303,883	2,025,439	2,375,500		2,375,500	(333,918)	2,041,582			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	4,363,105	1,199,466	4,464,556	10,027,127		10,027,127	6,108	10,033,235			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	(625)	2		4
5	Telephone, TV & Radio in Resident Rooms		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	(262)	30		9
10	Interest and Other Investment Income	(92)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(210,108)	43		24
25	Fund Raising, Advertising and Promotional	(38,572)	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	(85,238)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (334,897)		\$	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)	341,005		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 341,005		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 6,108		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

SEE ACCOUNTANTS' PREPARATION REPORT

BHF USE ONLY							
48		49		50		51	

Manor Court of Peru

ID# 0047316

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Nonallowable marketing salaries	\$ (46,178)	43	1
2	Labs - Part A	(21,504)	43	2
3	X-Rays - Part A	(14,545)	43	3
4	Offset Vending Machine revenue	(3,011)	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
19				19
20				20
21				21
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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	<b>Total</b>	(85,238)		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)		Peru Becker, Ltd., NFI	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%	\$ 3,715	\$ 3,715	1
2	V	19 Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	7,828	7,828	2
3	V	20 Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	31	31	3
4	V	21 Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	79	79	4
5	V	26 Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,048	1,048	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		\$			\$ 12,701	\$ * 12,701	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		Peru Becker, Ltd., NFP	0.00%	\$ 13,900	\$ 13,900
16	V	30 Depreciation Expense		Peru Becker, Ltd., NFP	0.00%	646,378	646,378
17	V	32 Interest	400	Peru Becker, Ltd., NFP	0.00%	485,464	485,064
18	V	32 Amortization		Peru Becker, Ltd., NFP	0.00%	27,337	27,337
19	V	33 Real Estate Tax		Peru Becker, Ltd., NFP	0.00%	134,400	134,400
20	V	34 Facility Rent	1,049,040	Peru Becker, Ltd., NFP	0.00%		(1,049,040)
21	V	36 MIP Insurance		Peru Becker, Ltd., NFP	0.00%	70,265	70,265
22	V						
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		\$ 1,049,440			\$ 1,377,744	\$ * 328,304

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number

Manor Court of Peru

# 0047316

Report Period Beginning:

4/1/2017

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3/31/3018

## 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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# 0047316

Report Period Beginning:

4/1/2017

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3/31/3018

## 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

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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	\$ 587	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	782	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	782	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	782	L18, C7	4
5	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	782	L18, C7	5
6											6
7											7
8											8
9	No board members provide services or have business entities that provide services to the facility.										9
10											10
11											11
12											12
13								TOTAL	\$ 3,715		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 Peru

# 0047316 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	\$	44,530	\$ 3,715	1
2	19	Professional Services	Weighted Avg BDA 341,640	16	60,058	\$	44,530	7,828	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA 341,640	16	239		44,530	31	3
4	21	Clerical & General Office	Weighted Avg BDA 341,640	16	605		44,530	79	4
5	26	Property Insurance	Weighted Avg BDA 341,640	16	8,040		44,530	1,048	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	\$		\$ 12,701	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Manor Court of Peru

# 0047316

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	2	3	4	5	6	7	8	9	10											
										Name of Lender	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	Refinance - w/ trade premium			\$	\$			\$	1								
2	Ltd. Of Illinois - SNF			of \$517,374 as of 3/31/17	\$63,289.78	6/1/2013	13,860,000	12,906,277	5/1/2043	3.8000	485,464	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$63,289.78		\$ 13,860,000	\$ 12,906,277			\$ 485,464	9								
<b>B. Non-Facility Related*</b>																				
10	Cambridge Realty Capital						5,940,000	5,531,260	5/1/2043	3.8000	208,056	10								
11	Ltd. Of Illinois - Non SNF							Offset Interest Income			(492)	11								
12								Amortization			27,337	12								
13								Offset Non SNF Interest Expense			(208,056)	13								
14	<b>TOTAL Non-Facility Related</b>						\$ 5,940,000	\$ 5,531,260			\$ 26,845	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 19,800,000	\$ 18,437,537			\$ 512,309	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 70,265 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>238,618</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>190,843</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(47,775)</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>241,741</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>(57,600)</b>	
			<b>(1,962)</b>	
<b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>134,404</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>55,482</b>	8
	2014	<b>43,087</b>	9
	2015	<b>164,672</b>	10
	2016	<b>190,843</b>	11
	2017	<b>200,758</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 July 2009. Amount accrued includes 12 months of 2017 and 3 months of 2018. The real estate tax estimate is based on the 2016 tax bills. Taxes paid are for the 2016 tax bill. The related party also pays real estate taxes for property not operated by the SNF.**

**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 Peru COUNTY La Salle

FACILITY IDPH LICENSE NUMBER 0047316

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 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>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>17-09-139-001</u>	<u>Liberty Village Second Add Lot 7</u>	\$ <u>121,166.48</u>	\$ <u>84,816.54</u>
2. <u>17-09-124-003</u>	<u>Liberty Lane Village Subd Lot 1, 3</u>	\$ <u>1,955.94</u>	\$ <u>1,369.16</u>
3. <u>17-09-124-004</u>	<u>Liberty Lane Village Subd Lot 1, 2</u>	\$ <u>77,635.16</u>	\$ <u>54,344.61</u>
4. <u>17-09-414-008</u>	<u>Liberty Lane Village II First Addt Lot</u>	\$ <u>17.92</u>	\$ _____
5. <u>17-09-415-003</u>	<u>Liberty Lane Village II First Addt Lot</u>	\$ <u>17.92</u>	\$ _____
6. <u>17-09-415-004</u>	<u>Liberty Lane Village II First Addt Lot</u>	\$ <u>17.92</u>	\$ _____
7. <u>17-09-417-001</u>	<u>Sub Lots 19A-21B Liberty Lane Villa</u>	\$ <u>12.30</u>	\$ _____
8. <u>17-09-417-002</u>	<u>Sub Lots 19A-21B Liberty Lane Villa</u>	\$ <u>12.30</u>	\$ _____
9. <u>17-09-417-003</u>	<u>Sub Lots 19A-21B Liberty Lane Villa</u>	\$ <u>12.30</u>	\$ _____
10. <u>See Attached Schedule 10A</u>	_____	\$ <u>36.90</u>	\$ _____
	<b>TOTALS</b>	\$ <u><u>200,885.14</u></u>	\$ <u><u>140,530.31</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 Peru

# 0047316

Report Period Beginning:

4/1/2017

Ending:

3/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 27,166 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: 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 4 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost. Rows include Facility - SNF (3.42 acres, 2009, \$350,000), Facility - SNF (8 Lots, 2017, \$200,000), and TOTALS (\$550,000).

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	2009		\$ 13,641,000	\$	25	\$ 545,670	\$ 545,670	\$ 4,774,633
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Electric Sign and Water Heater		2005	7,758		10			7,758
10	Roof		2006	5,050		10			5,050
11	Sprinkler System, Asphalt Ramp, Paved parking lot & sidewalks		2009	1,060,899	692	8-15 yrs	70,692	70,000	622,331
12	Call Light System in Therapy		2010	4,877	488	10	488		3,984
13	Wander Security Panel		2012	3,140	314	10	314		1,727
14	Vinyl Tile/Wallpaper/Paint in Dining Room		2013	11,511	1,151	10	1,151		5,755
15	Water Heater		2013	8,877	887	10	887		4,364
16	Air Conditioner		2013	3,150	315	10	315		1,549
17	Mag Lock/Electromagnetic Lock		2013	2,998	300	10	300		1,449
18	Water Softener - Entire SNF Facility		2014	6,540	654	10	654		2,725
19	Fire Alarm - Manor Court Building		2014	6,830	683	10	683		2,447
20	Water Heater - Services Resident Rooms		2015	3,197	320	10	320		1,039
21	Single Faced Lighted Sign - Outside of SNF Building		2014	3,345	335	10	335		1,283
22	New PTAC units - Resident Rooms		2015	3,522	704	5	704		1,819
23	New Nurse Call System		2015	108,573	10,857	10	10,857		28,224
24	New Water Heater		2015	5,502	550	10	550		1,467
25	Amber Message Sign		2015	12,675	1,268	10	1,268		3,169
26	New Water Heater		2016	5,631	563	10	563		1,267
27	Hot Water Heater - Laundry Room/Hallway		2016	10,041	1,004	10	1,004		1,506
28	Cubicle Workstations - PT Treatment Rooms		2016	3,552	296	12	296		567
29	Car Port Columns		2017	15,650	652	10	652		652
30	New PTAC units - Resident Rooms		2018	3,566	119	5	119		119
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

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)	\$ 14,937,884	\$ 22,152		\$ 637,822	\$ 615,670	\$ 5,474,884	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	\$ 637,054	\$ 38,173	\$ 68,881	\$ 30,708	3-15 yrs	\$ 466,310	71
72	Current Year Purchases	7,359	809	809		7-10 Yrs	809	72
73	Fully Depreciated Assets	153,179	85	85			153,179	73
74								74
75	TOTALS	\$ 797,592	\$ 39,067	\$ 69,775	\$ 30,708		\$ 620,298	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2003 GMC Van	2005	\$ 29,800	\$	\$	\$	4	\$ 29,800	76
77	Patient Care	2003 Chevy Silverado	2013	14,380	2,396	2,396		4	14,385	77
78	Patient Care	2013 Ford F-150	2013	22,500	4,219	4,219		4	4,219	78
79										79
80	TOTALS			\$ 66,680	\$ 6,615	\$ 6,615	\$		\$ 48,404	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)	\$ 16,352,156	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 67,834	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 714,212	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 646,378	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,143,586	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2010 Toyota Corolla - 2010	\$ 16,300	\$	\$ 16,300	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 16,300	\$	\$ 16,300	91

G. Construction-in-Progress

	Description	Cost	
92	100/200 Hall Bathrooms	\$ 10,175	92
93			93
94			94
95		\$ 10,175	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

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: \$ 12,664 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 Peru  
**IDPH License ID Number:** 0047316  
**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	12,048
Office Equipment	
Other Equipment Rental	616
<b>Total - Line 16</b>	<b><u>12,664</u></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	\$	8,628	\$ 621,241	\$	8,628	\$ 621,241	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,392	100,210		1,392	100,210	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		10,249	737,928		10,249	737,928	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				303,883		303,883	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)				49,446			49,446	12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	20,269	\$ 1,508,825	\$ 303,883	20,269	\$ 1,812,708	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 Peru**

# **0047316**

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	\$ 106,468	\$ 203,352	1
2	Cash-Patient Deposits	18,509	18,509	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>249,000</u> )	1,446,547	1,535,059	3
4	Supply Inventory (priced at _____ )			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,405	27,877	6
7	Other Prepaid Expenses	662	2,874	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	13,058,661	10,972,827	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 14,641,252	\$ 12,760,498	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	200,000	550,000	13
14	Buildings, at Historical Cost	243,724	14,937,884	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	579,861	864,272	16
17	Accumulated Depreciation (book methods)	(504,344)	(6,143,586)	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):	10,175	10,175	22
23	Other(specify): <u>See Att Sch 17A</u>		1,690,638	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 529,416	\$ 11,909,383	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 15,170,668	\$ 24,669,881	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 291,697	\$ 291,697	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,509	18,509	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	117,701	117,701	30
31	Accrued Taxes Payable (excluding real estate taxes)	77,356	77,356	31
32	Accrued Real Estate Taxes(Sch.IX-B)	17	241,741	32
33	Accrued Interest Payable		39,161	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>	\$ 505,280	\$ 786,165	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		18,437,537	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Security Deposits</u>	47,900	47,900	43
44	_____			44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 47,900	\$ 18,485,437	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 553,180	\$ 19,271,602	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 14,617,488	\$ 5,398,279	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 15,170,668	\$ 24,669,881	48

SEE ACCOUNTANTS' PREPARATION REPORT

\*(See instructions.)

**Facility Name:** Manor Court of Peru  
**IDPH License ID Number:** 0047316  
**Fiscal Year End:** 3/31/3018

**Schedule 17A**

**XV. Balance Sheet**

**Line 23 Long Term Assets Other (specify):**

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
Real Estate Tax Escrow		71,669
Insurance Escrow		5,600
MIP Insurance Escrow		71,772
Reserve for Replacement		517,978
Capitalized Loan Fee		1,309,348
Amortization Loan Fee		(285,729)
<b>Total - Line 36</b>	<b>-</b>	<b>1,690,638</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>13,883,591</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>63,240</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>13,946,831</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>670,657</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>670,657</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>14,617,488</b>	<b>24</b> *

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

SEE ACCOUNTANTS' PREPARATION REPORT

**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	\$ 9,387,478	1
2	Discounts and Allowances for all Levels	(2,749,607)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,637,871	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,599,134	6
7	Oxygen	68,795	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 3,667,929	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	6,781	12
13	Barber and Beauty Care	8,095	13
14	Non-Patient Meals	625	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	307,817	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	17,659	19
20	Radiology and X-Ray	8,250	20
21	Other Medical Services	36,115	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 385,342	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	540	24
25	Interest and Other Investment Income***	92	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 632	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Attached Schedule 19A</u>	6,010	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 6,010	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,697,784	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,640,387	31
32	Health Care	3,581,055	32
33	General Administration	1,300,381	33
<b>B. Capital Expense</b>			
34	Ownership	1,129,804	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,153,824	35
36	Provider Participation Fee	221,676	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,027,127	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	670,657	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 670,657	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,070,518	44
45	Private Pay - Net Inpatient Revenue	2,922,998	45
46	Medicare - Net Inpatient Revenue	1,156,648	46
47	Other-(specify) <u>Medicare Replacement</u>	186,923	47
48	Other-(specify) <u>Managed Care</u>	300,784	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,637,871	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 Peru  
**IDPH License ID Number:** 0047316  
**Fiscal Year End:** 3/31/3018

**Schedule 19A**

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

<b>Rental Description</b>	<b>Amount</b>
Late Fees	3,222
Processing Fee	1,035
Maintenance Fee Income	1,753
AJ's Fitness Center	
<b>Total - Line 16</b>	<b>6,010</b>

Facility Name & ID Number Manor Court of Peru

# 0047316

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	1,488	1,600	\$ 60,039	\$ 37.52	1
2	Assistant Director of Nursing	1,652	1,808	55,331	30.60	2
3	Registered Nurses	28,811	31,290	828,951	26.49	3
4	Licensed Practical Nurses	22,237	23,555	580,696	24.65	4
5	CNAs & Orderlies	99,177	104,750	1,416,826	13.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	12,716	13,362	162,451	12.16	10
11	Social Service Workers	4,718	5,118	96,301	18.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	33,454	33,454	449,089	13.42	15
16	Dishwashers					16
17	Maintenance Workers	7,017	7,376	71,712	9.72	17
18	Housekeepers	25,393	26,553	300,121	11.30	18
19	Laundry	3,973	4,316	44,903	10.40	19
20	Administrator	1,952	2,080	63,200	30.38	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,676	9,081	145,777	16.05	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	3,504	3,632	41,530	11.44	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,860	2,080	46,178	22.20	33
34	TOTAL (lines 1 - 33)	256,627	270,053	\$ 4,363,105 *	\$ 16.16	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	\$ 14,953	L1, C3	35
36	Medical Director	Monthly	21,000	L9, C3	36
37	Medical Records Consultant	Monthly	2,080	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,512	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)		\$ 48,545		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



