

Facility Name & ID Number Manor Court of Princeton

0047324 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	125	Skilled (SNF)	125	45,625	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	125	TOTALS	125	45,625	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	20,223	10,002	5,579	35,804	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,223	10,002	5,579	35,804	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.47%

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 01/03/05

J. Was the facility purchased or leased after January 1, 1978?
 YES Date 01/03/05 NO

K. Was the facility certified for Medicare during the reporting year?
 YES NO If YES, enter number of beds certified 125 and days of care provided 4,854

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL 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 Princeton # 0047324 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
	A. General Services										
1	Dietary	407,867	39,560	9,447	456,874		456,874	(91,624)	365,250		1
2	Food Purchase		390,784		390,784		390,784	(80,760)	310,024		2
3	Housekeeping	184,944	46,325		231,269		231,269	(27,203)	204,066		3
4	Laundry	58,306	10,790		69,096		69,096	(8,127)	60,969		4
5	Heat and Other Utilities			206,819	206,819		206,819	(45,501)	161,318		5
6	Maintenance	121,335	44,956	47,419	213,710		213,710	(24,486)	189,224		6
7	Other (specify):*										7
8	TOTAL General Services	772,452	532,415	263,685	1,568,552		1,568,552	(277,701)	1,290,851		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	2,628,312	244,973	19,122	2,892,407		2,892,407	(289,507)	2,602,900		10
10a	Therapy										10a
11	Activities	144,512	6,395		150,907		150,907	(752)	150,155		11
12	Social Services	51,896			51,896		51,896		51,896		12
13	CNA Training										13
14	Program Transportation			4,966	4,966		4,966	(584)	4,382		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,824,720	251,368	42,088	3,118,176		3,118,176	(290,843)	2,827,333		16
	C. General Administration										
17	Administrative	155,603			155,603		155,603	(18,303)	137,300		17
18	Directors Fees							3,806	3,806		18
19	Professional Services			369,994	369,994		369,994	(35,500)	334,494		19
20	Dues, Fees, Subscriptions & Promotions			22,948	22,948		22,948	(947)	22,001		20
21	Clerical & General Office Expenses	130,444	24,371	58,796	213,611		213,611	(23,199)	190,412		21
22	Employee Benefits & Payroll Taxes			559,217	559,217		559,217	(63,565)	495,652		22
23	Inservice Training & Education			12,544	12,544		12,544		12,544		23
24	Travel and Seminar			1,971	1,971		1,971		1,971		24
25	Other Admin. Staff Transportation			1,589	1,589		1,589		1,589		25
26	Insurance-Prop.Liab.Malpractice			118,707	118,707		118,707	(14,762)	103,945		26
27	Other (specify):*										27
28	TOTAL General Administration	286,047	24,371	1,145,766	1,456,184		1,456,184	(152,470)	1,303,714		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,883,219	808,154	1,451,539	6,142,912		6,142,912	(721,014)	5,421,898		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			58,231	58,231		58,231	472,093	530,324		30
31	Amortization of Pre-Op. & Org.										31
32	Interest										32
33	Real Estate Taxes			96,000	96,000		96,000	(21,120)	74,880		33
34	Rent-Facility & Grounds			885,798	885,798		885,798	(885,798)			34
35	Rent-Equipment & Vehicles			3,968	3,968		3,968		3,968		35
36	Other (specify):*										36
37	TOTAL Ownership			1,043,997	1,043,997		1,043,997	(434,825)	609,172		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation			9,211	9,211		9,211		9,211		38
39	Ancillary Service Centers		138,923	1,331,357	1,470,280		1,470,280		1,470,280		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops			2,994	2,994		2,994	(2,994)			41
42	Provider Participation Fee			252,679	252,679		252,679		252,679		42
43	Other (specify):* Disallowed Costs	71,385		362,604	433,989		433,989	(433,989)			43
44	TOTAL Special Cost Centers	71,385	138,923	1,958,845	2,169,153		2,169,153	(436,983)	1,732,170		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,954,604	947,077	4,454,381	9,356,062		9,356,062	(1,592,822)	7,763,240		45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(753)	2		4
5	Telephone, TV & Radio in Resident Rooms	(9,463)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,925	30		9
10	Interest and Other Investment Income				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	(192,143)	43		24
25	Fund Raising, Advertising and Promotional	(135,506)	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	(1,049,141)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,385,081)		\$	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)	(207,741)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (207,741)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,592,822)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' PREPARATION REPORT

Manor Court of Princeton

ID# 0047324

Report Period Beginning: 4/1/2017

Ending: 3/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset Vending Machine Income	\$ (2,994)	41	1
2	Adjust out Hawthorne Inn SLF expenses	(91,624)	1	2
3	Adjust out Hawthorne Inn SLF expenses	(80,007)	2	3
4	Adjust out Hawthorne Inn SLF expenses	(27,203)	3	4
5	Adjust out Hawthorne Inn SLF expenses	(8,127)	4	5
6	Adjust out Hawthorne Inn SLF expenses	(45,501)	5	6
7	Adjust out Hawthorne Inn SLF expenses	(24,486)	6	7
8	Adjust out Hawthorne Inn SLF expenses	(289,507)	10	8
9	Adjust out Hawthorne Inn SLF expenses	(752)	11	9
10	Adjust out Hawthorne Inn SLF expenses	(584)	14	10
11	Adjust out Hawthorne Inn SLF expenses	(18,303)	17	11
12	Adjust out Hawthorne Inn SLF expenses	(43,520)	19	12
13	Adjust out Hawthorne Inn SLF expenses	(979)	20	13
14	Adjust out Hawthorne Inn SLF expenses	(23,280)	21	14
15	Adjust out Hawthorne Inn SLF expenses	(63,565)	22	15
16	Adjust out Hawthorne Inn SLF expenses	(15,836)	26	16
17	Adjust out Hawthorne Inn SLF expenses	(21,120)	33	17
18	Adjust out Hawthorne Inn SLF expenses	(194,876)	34	18
19	Adjust out Hawthorne Inn SLF expenses	(1,262)	43	19
20	Labs - Part A	(19,523)	43	20
21	X-Rays - Part A	(4,707)	43	21
22	Marketing Wages	(71,385)	43	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,049,141)		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)		Hawthorne Inn of Prin	Princeton	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%	\$ 3,806	\$ 3,806	1
2	V	19 Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	8,020	8,020	2
3	V	20 Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	32	32	3
4	V	21 Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	81	81	4
5	V	26 Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,074	1,074	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$ 13,013	\$ * 13,013	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	34 Facility Rent	\$ 690,922	Hawthorne Inn of Princeton, LLC	0.00%	\$	\$ (690,922)
16	V	30 Depreciation Expense		Hawthorne Inn of Princeton, LLC	0.00%	470,168	470,168
17	V						
18	V						
19	V						
20	V						
21	V						
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		\$ 690,922			\$ 470,168	\$ * (220,754)

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Manor Court of Princeton

0047324

Report Period Beginning:

4/1/2017

Ending:

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, IL	Freeport, IL	Supportive Living Facility	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peoria, IL	Peoria, IL	Assisted Living Facility	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peru, IL	Peru, IL	Assisted Living Facility	9
10	Residential Alternatives of Illinois	100%			Liberty Estates of Geneseo, IL	Geneseo, IL	Asst'd & Ind Living	10
11	Residential Alternatives of Illinois	100%			Liberty Estates of Streator, IL	Streator, IL	Asst'd & Ind Living	11
12	Residential Alternatives of Illinois	100%			Liberty Estates of Danville, IL	Danville, IL	Independent Living	12
13	Residential Alternatives of Illinois	100%			Liberty Estates of Freeport, IL	Freeport, IL	Independent Living	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Peoria, IL	Peoria, IL	Independent Living	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Peru, IL	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

Facility Name & ID Number

Manor Court of Princeton

0047324

Report Period Beginning:

4/1/2017

Ending:

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Manor Court of Princeton

0047324

Report Period Beginning: 4/1/2017

Ending: 3/31/3018

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	\$ 602	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	801	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	801	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	801	L18, C7	4
5	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	801	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	\$ 3,806		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 Princeton

0047324

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	\$	45,625	\$ 3,806	1
2	19	Professional Services	Weighted Avg BDA 341,640	16	60,058	\$	45,625	8,020	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA 341,640	16	239		45,625	32	3
4	21	Clerical & General Office	Weighted Avg BDA 341,640	16	605		45,625	81	4
5	26	Property Insurance	Weighted Avg BDA 341,640	16	8,040		45,625	1,074	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	\$		\$ 13,013	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Manor Court of Princeton

0047324

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			
	A. Directly Facility Related																	
	Long-Term																	
1												1						
2	N/A											2						
3												3						
4												4						
5												5						
	Working Capital																	
6												6						
7												7						
8												8						
9	TOTAL Facility Related							\$	\$			\$	9					
	B. Non-Facility Related*																	
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related							\$	\$			\$	14					
15	TOTALS (line 9+line14)							\$	\$			\$	15					

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

* 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.		\$	125,083	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	\$	94,060	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(31,023)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	127,349	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	12,658	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 12,984 For 2015 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			(21,120)	
		\$	(12,984)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	74,880	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	108,906	8	
	2014	100,462	9	
	2015	106,063	10	
	2016	94,060	11	
	2017	96,401	12	
This facility is leased from a related not-for-profit entity. The lease agreement requires the lessee to pay the real estate taxes. Amount accrued includes the estimated expense for 12 months of 2017 and 3 months of 2018.				
Taxes paid were for the 2016 tax bill.				

FOR BHF USE ONLY			
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

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 Princeton COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0047324

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>16-16-226-010</u>	<u>140 N. Sixth St.</u>	\$ <u>96,400.68</u>	\$ <u>75,192.53</u>
2. _____	<u>Princeton</u>	\$ _____	\$ _____
3. _____	<u>E SI OF NE COR OF PT L 98</u>	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>96,400.68</u></u>	\$ <u><u>75,192.53</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 Princeton

0047324

Report Period Beginning:

4/1/2017

Ending:

3/31/3018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,703 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 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility SNF, 2009, \$50,700, 1. Row 2: (blank), 2. Row 3: TOTALS, \$50,700, 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	98	2009		\$ 5,371,483	\$	25	\$ 214,859	\$ 214,859	\$ 1,788,514	4
5	27	2013		2,946,720		25	117,869	117,869	520,588	5
6										6
7										7
8										8
Improvement Type**										
9	Electric Signs		2005	4,098		10			4,098	9
10	Electrical Lighting - Landscaping, Fiberglass Insulation		2006	12,540	608	10-15 yrs	608		10,412	10
11	Sign		2007	2,600	108	10	108		2,600	11
12	New Roof		2008	144,175	14,418	10	14,418		141,773	12
13	Paved Parking Lot and Sidewalks		2009	174,779		15	11,652	11,652	97,100	13
14	AC Unit Kitchen		2010	5,429	543	10	543		4,117	14
15	Dry Valve for Sprinkler System		2011	7,258	725	10	725		5,261	15
16	Dining Room Wallpaper/Paint/Carpet/Desk/Countertops		2011	14,230	1,423	10	1,423		10,198	16
17	3x6 Single Face Lighted Sign		2010	2,620	262	10	262		2,074	17
18	Shower Remodels (concrete shower stalls, sealer, paint)		2011	7,350	735	10	735		5,206	18
19	Office Partitions		2011	2,893	289	10	289		2,049	19
20	Phys Ther Addition:wood frame/drywall/roof/landscaping/cabinets/paint		2010	526,495		12	43,874	43,874	332,716	20
21	Air Conditioner - 5 Ton		2011	4,400	440	10	440		2,970	21
22	Lake Patio and Shelter: Roof/Footings/Gutters/Sidewalk/Washouts Aroun		2012	23,098		12	1,925	1,925	10,267	22
23	Theatre Room-electrical wiring/install screen & speakers		2013	15,158	1,516	10	1,516		7,453	23
24	New Water Heater		2013	10,277	1,028	10	1,028		4,454	24
25	New Furnace		2014	4,145	276	15	276		1,128	25
26										26
27	Dining Room: Drywall/Beams/Trim/Paint/Wallpaper		2014	5,315	443	12	443		1,735	27
28	East Wing/Kitchen Doors		2014	9,000	900	10	900		3,450	28
29	Water Heater		2014	10,194	1,019	10	1,019		3,907	29
30	New Workstations - Activity to Offices- Cubicles / Cabinets		2016	12,510	1,251	10	1,251		2,085	30
31	VCT Tile - Resident Rooms		2017	24,148	1,409	10	1,409		1,409	31
32	Sidewalk		2017	9,452	473	15	473		473	32
33	Wallpaer-Library/TV Room/Nurses Station		2018	10,602	412	5	412		412	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)	\$ 9,360,969	\$ 28,278		\$ 418,457	\$ 390,179	\$ 2,966,449	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	\$ 1,031,218	\$ 25,451	\$ 107,365	\$ 81,914	3-15 yrs	\$ 671,336	71
72	Current Year Purchases	21,576	1,230	1,230		7-15 yrs	1,230	72
73	Fully Depreciated Assets	155,734	3,272	3,272			155,734	73
74								74
75	TOTALS	\$ 1,208,528	\$ 29,953	\$ 111,867	\$ 81,914		\$ 828,300	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	2005 Ford E350 Van	2005	\$ 46,919	\$	\$	\$	4	\$ 46,919	76
77										77
78										78
79										79
80	TOTALS			\$ 46,919	\$	\$	\$		\$ 46,919	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,667,116	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 58,231	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 530,324	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 472,093	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,841,668	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	Truck - 2004	\$ 3,500	\$	\$ 3,500	86
87	2003 GMC Van - 2005	29,800		29,800	87
88	2000 Ford F250 - 2006	8,425		8,425	88
89	See Sch 13A	1,942,951	96,643	795,513	89
90	2010 Toyota Corolla	16,300		16,300	90
91	TOTALS	\$ 2,000,976	\$ 96,643	\$ 853,538	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

**Manor Court of Princeton
FYE 3/31/18**

Schedule 13A

Fixed Asset Summary

<u>FIXED ASSETS</u>	<i>Fr prior year</i>		<i>Agrees w/</i>
	MCD CR		MCD CR
	03/31/17	Additions	03/31/18
Land "A"	14,300	-	14,300
Buildings	1,663,532	-	1,663,532
Building Improvements	85,359	-	85,359
Equipment	179,760	-	179,760
	<u>1,942,951</u>	<u>-</u>	<u>1,942,951</u>

<u>Accum Depreciation</u>	<i>Fr prior year</i>		<i>Agrees w/</i>
	MCD CR	MCD	MCD CR
	03/31/17	Depreciation	03/31/18
Buildings	525,319	72,976	598,295
Building Improvements	41,730	5,691	47,421
Non-care Assets	-	-	-
Equipment	131,821	17,976	149,797
	<u>698,870</u>	<u>96,643</u>	<u>795,513</u>

Facility Name & ID Number

Manor Court of Princeton

0047324

Report Period Beginning: 4/1/2017

Ending: 3/31/3018

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	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /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: \$ 3,968 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Manor Court of Princeton
IDPH License ID Number: 0047324
Fiscal Year End: 3/31/3018

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	2,645
Office Equipment	
Other Equipment Rental	1,323
Total - Line 16	<u>3,968</u>

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' PREPARATION REPORT

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	6,348	\$ 457,061	\$	6,348	\$ 457,061	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,242	161,428		2,242	161,428	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,714	699,424		9,714	699,424	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				138,923		138,923	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)				13,444			13,444	12
13	Other (specify): _____									13
14	TOTAL			\$	18,304	\$ 1,331,357	\$ 138,923	18,304	\$ 1,470,280	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 Princeton

0047324

Report Period Beginning: 4/1/2017

Ending: 3/31/3018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 3/31/3018

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 115,697	\$ 115,697	1
2	Cash-Patient Deposits	15,399	15,399	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 304,000)	1,206,051	1,206,051	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	42,642	42,642	6
7	Other Prepaid Expenses	2,320	2,320	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	1,852,871	1,852,871	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,234,980	\$ 3,234,980	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,700	13
14	Buildings, at Historical Cost	341,492	9,186,190	14
15	Leasehold Improvements, at Historical Cost		174,779	15
16	Equipment, at Historical Cost	494,329	1,255,447	16
17	Accumulated Depreciation (book methods)	(617,713)	(3,841,668)	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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 218,108	\$ 6,825,448	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,453,088	\$ 10,060,428	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 149,084	\$ 149,084	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,399	15,399	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	112,491	112,491	30
31	Accrued Taxes Payable (excluding real estate taxes)	84,214	84,214	31
32	Accrued Real Estate Taxes(Sch.IX-B)	127,349	127,349	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Interdivision Payable</u>		5,520,245	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 488,537	\$ 6,008,782	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Security Deposits</u>	41,308	41,308	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 41,308	\$ 41,308	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 529,845	\$ 6,050,090	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,923,243	\$ 4,010,338	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,453,088	\$ 10,060,428	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,497,566	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,497,566	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	425,677	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 425,677	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,923,243	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Princeton

0047324

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,475,239	1
2	Discounts and Allowances for all Levels	(284,600)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,190,639	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,520,144	6
7	Oxygen	2,825	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,522,969	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	4,214	12
13	Barber and Beauty Care	7,443	13
14	Non-Patient Meals	735	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	19,071	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,741	19
20	Radiology and X-Ray	3,585	20
21	Other Medical Services	2,826	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 53,615	23
D. Non-Operating Revenue			
24	Contributions	325	24
25	Interest and Other Investment Income***	108	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 433	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Income</u>	437	28
28a	<u>See Attached Schedule 19A</u>	13,646	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,083	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,781,739	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,568,552	31
32	Health Care	3,118,176	32
33	General Administration	1,456,184	33
B. Capital Expense			
34	Ownership	1,043,997	34
C. Ancillary Expense			
35	Special Cost Centers	1,916,474	35
36	Provider Participation Fee	252,679	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,356,062	40
41	Income before Income Taxes (line 30 minus line 40)**	425,677	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 425,677	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,546,053	44
45	Private Pay - Net Inpatient Revenue	2,656,619	45
46	Medicare - Net Inpatient Revenue	1,697,430	46
47	Other-(specify) <u>Medicare Replacement</u>	43,104	47
48	Other-(specify) <u>Managed Care</u>	247,433	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,190,639	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 Princeton
IDPH License ID Number: 0047324
Fiscal Year End: 3/31/3018

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Late Fees	(3,584)
Processing Fee	100
Maintenance Fee Income	17,130
AJ's Fitness Center	
Total - Line 16	<u>13,646</u>

Facility Name & ID Number Manor Court of Princeton

0047324

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	1,956	2,080	\$ 74,665	\$ 35.90	1
2	Assistant Director of Nursing	1,908	2,080	61,880	29.75	2
3	Registered Nurses	17,740	18,983	467,734	24.64	3
4	Licensed Practical Nurses	23,293	24,672	536,190	21.73	4
5	CNAs & Orderlies	108,014	113,605	1,444,340	12.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,043	13,600	144,512	10.63	10
11	Social Service Workers	3,443	3,656	51,896	14.20	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	33,348	35,050	407,867	11.64	15
16	Dishwashers					16
17	Maintenance Workers	6,361	6,761	121,335	17.95	17
18	Housekeepers	17,109	18,119	184,944	10.21	18
19	Laundry	5,580	5,821	58,306	10.02	19
20	Administrator	3,932	4,160	155,603	37.40	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,608	8,050	130,444	16.21	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	3,131	3,328	43,503	13.07	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,888	2,080	71,385	34.32	33
34	TOTAL (lines 1 - 33)	248,352	262,044	\$ 3,954,604 *	\$ 15.09	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	\$ 9,447	L1, C3	35
36	Medical Director	Monthly	18,000	L9, C3	36
37	Medical Records Consultant	Monthly	2,080	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,932	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)		\$ 38,459		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Peggy Holt	Administrator	None	\$ 155,603	Workers' Compensation Insurance	\$ 35,435	IDPH License Fee	\$		
				Unemployment Compensation Insurance	11,295	Advertising: Employee Recruitment	4,577		
				FICA Taxes	260,332	Health Care Worker Background Check	917		
				Employee Health Insurance	159,011	(Indicate # of checks performed <u>37</u>)			
				Employee Meals		Patient Background Checks	2,739		
				Illinois Municipal Retirement Fund (IMRF)*					
				401k	19,267	Subscriptions	2,350		
				Other Employee Benefits	10,312	IHCA Dues	8,874		
						Other Licenses & Fees	2,512		
						Indirect costs	32		
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 155,603	TOTAL (agree to Schedule V, line 22, col.8)		\$ 495,652	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 22,001
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
N/A			\$	N/A			Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense	1,971	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 1,971
C. Professional Services									
Vendor/Payee	Type		Amount						
RFMS, Inc.	Administrative Services		\$ 144,000						
LTC Support Services, LLC	Support Services		194,640						
McGladrey LLP	Accounting Services		26,971						
Templin Healthcare Accounting	Accounting Services		4,383						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 369,994						

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number Manor Court of Princeton# 0047324Report Period Beginning: 4/1/2017Ending: 3/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. 8,874 IHCA
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7-15 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 98,714 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 252,679
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 735
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% line 1
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: RSM US LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT