

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0047068</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																											
Facility Name: <u>Manor Court of Peoria</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>04/01/2010</u> to <u>03/31/2011</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																											
Address: <u>6900 North Stalworth Drive</u> <u>Peoria</u> <u>61615</u>																													
Number City Zip Code																													
County: <u>Peoria</u>																													
Telephone Number: <u>(309) 691-2020</u> Fax # <u>(309) 683-3491</u>																													
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Darcee Fanning</u></td></tr><tr><td>(Title) <u>Regional Director</u></td></tr><tr><td>(Signed) <u>See Attached Independent Accountant's Report</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>McGladrey & Pullen, LLP</u></td></tr><tr><td><u>117 E. Main Street, Suite 210</u></td></tr><tr><td>(Firm Name & Address) <u>P.O. Box 1070</u></td></tr><tr><td colspan="2" rowspan="4"></td><td><u>Galesburg, IL 61401</u></td></tr><tr><td>(Telephone) <u>(309) 342-1175</u> Fax # <u>(309) 342-7816</u></td></tr><tr><td colspan="2">MAIL TO: BUREAU OF HEALTH FINANCE</td></tr><tr><td colspan="2">ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</td></tr><tr><td colspan="2" rowspan="3"></td><td colspan="2">201 S. Grand Avenue East</td></tr><tr><td colspan="2">Springfield, IL 62763-0001</td></tr><tr><td colspan="2">Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Darcee Fanning</u>	(Title) <u>Regional Director</u>	(Signed) <u>See Attached Independent Accountant's Report</u>	Paid Preparer	(Date) _____	(Print Name and Title) <u>McGladrey & Pullen, LLP</u>	<u>117 E. Main Street, Suite 210</u>	(Firm Name & Address) <u>P.O. Box 1070</u>			<u>Galesburg, IL 61401</u>	(Telephone) <u>(309) 342-1175</u> Fax # <u>(309) 342-7816</u>	MAIL TO: BUREAU OF HEALTH FINANCE		ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES				201 S. Grand Avenue East		Springfield, IL 62763-0001		Phone # (217) 782-1630	
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		Springfield, IL 62763-0001																											
		Phone # (217) 782-1630																											
Date of Initial License for Current Owners: <u>08/03/06</u>																													
Type of Ownership:																													
<table><tr><td>☒ VOLUNTARY, NON-PROFIT</td><td>☐ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☒ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code <u>501 (c) 3</u></td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL	☒ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code <u>501 (c) 3</u>	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☐ Limited Liability Co.	_____		☐ Trust			☐ Other _____					
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	☐ Trust																												
	☐ Other _____																												
In the event there are further questions about this report, please contact:																													
Name: <u>Ron Wilson</u> Telephone Number: <u>(309) 343-1550</u>																													
Email Address: _____																													

Facility Name & ID Number Manor Court of Peoria

0047068 Report Period Beginning: 04/01/2010 Ending: 03/31/2011

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	<u>50</u>	Skilled (SNF)	<u>50</u>	<u>18,250</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>0</u>	Sheltered Care (SC)	<u>0</u>	<u>0</u>	5
6		ICF/DD 16 or Less			6
7	<u>50</u>	TOTALS	<u>50</u>	<u>18,250</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>2,305</u>	<u>11,202</u>	<u>3,809</u>	<u>17,316</u>	8
9	SNF/PED					9
10	ICF		<u>0</u>			10
11	ICF/DD					11
12	SC		<u>0</u>			12
13	DD 16 OR LESS					13
14	TOTALS	<u>2,305</u>	<u>11,202</u>	<u>3,809</u>	<u>17,316</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.88%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☐ NO ☒

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

I. On what date did you start providing long term care at this location?
Date started 8/22/06

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

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 50 and days of care provided 3,666

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 03/31/2011 Fiscal Year: 03/31/2011

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

Facility Name & ID Number Manor Court of Peoria # 0047068 Report Period Beginning: 04/01/2010 Ending: 03/31/2011

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	118,004	9,547	4,580	132,131		132,131		132,131			1
2	Food Purchase		163,902		163,902		163,902	(1,268)	162,634			2
3	Housekeeping	81,723	13,250		94,973		94,973		94,973			3
4	Laundry	29,138	11,399		40,537		40,537		40,537			4
5	Heat and Other Utilities			63,339	63,339		63,339		63,339			5
6	Maintenance	44,407	27,632	36,138	108,177		108,177		108,177			6
7	Other (specify):*											7
8	TOTAL General Services	273,272	225,730	104,057	603,059		603,059	(1,268)	601,791			8
	B. Health Care and Programs											
9	Medical Director			9,389	9,389		9,389		9,389			9
10	Nursing and Medical Records	1,107,046	246,420	4,721	1,358,187		1,358,187		1,358,187			10
10a	Therapy			329,552	329,552		329,552		329,552			10a
11	Activities	61,948	3,249		65,197		65,197		65,197			11
12	Social Services	26,430			26,430		26,430		26,430			12
13	CNA Training											13
14	Program Transportation			847	847	1,250	2,097		2,097			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,195,424	249,669	344,509	1,789,602	1,250	1,790,852		1,790,852			16
	C. General Administration											
17	Administrative	133,872			133,872		133,872		133,872			17
18	Directors Fees							1,625	1,625			18
19	Professional Services			156,359	156,359		156,359	925	157,284			19
20	Dues, Fees, Subscriptions & Promotions			70,007	70,007		70,007	(49,685)	20,322			20
21	Clerical & General Office Expenses	27,591	22,046	30,546	80,183		80,183	(10,000)	70,183			21
22	Employee Benefits & Payroll Taxes			289,883	289,883		289,883		289,883			22
23	Inservice Training & Education			761	761		761		761			23
24	Travel and Seminar			1,490	1,490		1,490		1,490			24
25	Other Admin. Staff Transportation			2,500	2,500	(1,250)	1,250		1,250			25
26	Insurance-Prop.Liab.Malpractice			42,116	42,116		42,116	45,874	87,990			26
27	Other (specify):* See Att Sch V			5,532	5,532		5,532	(5,532)				27
28	TOTAL General Administration	161,463	22,046	599,194	782,703	(1,250)	781,453	(16,793)	764,660			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,630,159	497,445	1,047,760	3,175,364		3,175,364	(18,061)	3,157,303			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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			15,469	15,469		15,469	232,082	247,551			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			10	10		10	223,699	223,709			32
33	Real Estate Taxes			(8,819)	(8,819)		(8,819)	42,941	34,122			33
34	Rent-Facility & Grounds			447,600	447,600		447,600	(447,600)				34
35	Rent-Equipment & Vehicles			2,191	2,191		2,191		2,191			35
36	Other (specify):* Loan Fee Amort							3,340	3,340			36
37	TOTAL Ownership			456,451	456,451		456,451	54,462	510,913			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			855	855		855		855			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,561	2,561		2,561		2,561			41
42	Provider Participation Fee			27,375	27,375		27,375		27,375			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			30,791	30,791		30,791		30,791			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,630,159	497,445	1,535,002	3,662,606		3,662,606	36,401	3,699,007			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,268)	V-2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		V-30		9
10	Interest and Other Investment Income	(203)	V-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	(10,000)	V-21		18
19	Entertainment				19
20	Contributions	(1,075)	V-27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,552)	V-27		24
25	Fund Raising, Advertising and Promotional	(49,688)	V-20		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 Att Sch VI	(1,939)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (67,725)		\$	30

BHF USE ONLY							
48		49		50		51	
						52	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 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)	99,821		34
35	Other- Attach Schedule See Att Sch III	4,305		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 104,126		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ 36,401		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Manor Court of Peoria

ID# 0047068

Report Period Beginning: 04/01/2010

Ending: 03/31/2011

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1		\$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
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37				37
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

Summary A

03/31/2011

[illegible]

Summary B

03/31/2011

[illegible]

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Residential Alternatives of Illinois, Inc. (Non-profit Organization)	100	Frances House, Inc. (FH)				
		Residential Alternatives of Illinois, Inc. (FH is sole member)		See Attached Schedule I		
		Residential Alternatives of Iowa				
		Pioneer Concepts, Inc. (FH is sole member)				
		Pinnacle Opportunities, Inc. (FH is sole member)				
		Concepts Plus, Inc. (FH is sole member)				
		See Attached Schedule I 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:	
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)	
1	V	34	Facility Rent	\$ 447,600	Peoria Manor Court, Ltd., NFP	N/A	\$ 547,421	\$ 99,821	1
2	V								2
3	V				LTC Support Services, LLC				3
4	V				See Attached Independent Accountant's Report				4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 447,600			\$ 547,421	\$ * 99,821	14

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

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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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27								27
28								28
29								29
30								30

Facility Name & ID Number Manor Court of Peoria # 0047068 Report Period Beginning: 04/01/2010 Ending: 03/31/2011

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule III								\$ 1,625	18-7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,625		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Manor Court of Peoria # 0047068 Report Period Beginning: 04/01/2010 Ending: 3/31/2011

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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1		See Attached Schedule II & III				\$	\$		\$ 4,305	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
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16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$ 4,305	25

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					
	A. Directly Facility Related Long-Term												
1	Cambridge Realty Capital						\$		\$			\$	1
2	Ltd. Of Illinois - SNF		X	Facility Purchase	\$22,950.00	12/1/2009		4,605,300	4,545,711	1/1/2045	4.9000	223,902	2
3													3
4													4
5													5
	Working Capital												
6	Home office allocation adj	X		See Attached Sch III									6
7	Less Interest Income		X	from page 5, line 10								(203)	7
8	Misc Int		X	operating								10	8
9	TOTAL Facility Related				\$22,950.00		\$	4,605,300	\$ 4,545,711			\$ 223,709	9
	B. Non-Facility Related*												
10	Cambridge Realty Capital												10
11	Ltd. Of Illinois - ALC		X	Facility Purchase	\$31,692.00	12/1/2009		6,359,700	6,277,410	1/1/2045	4.9000	309,197	11
12													12
13													13
14	TOTAL Non-Facility Related				\$31,692.00		\$	6,359,700	\$ 6,277,410			\$ 309,197	14
15	TOTALS (line 9+line14)						\$	10,965,000	\$ 10,823,121			\$ 532,906	15

16)

Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 42,049

Line # 26

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	105,895	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.)			\$	87,070	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(18,825)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	140,946	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.)			\$	23,300	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(52,000)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	93,421	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006 74,609 8	FOR BHF USE ONLY		
		2007 108,364 9			
		2008 114,558 10	13	FROM R. E. TAX STATEMENT FOR 2010 \$	13
		2009 149,676 11	14	PLUS APPEAL COST FROM LINE 5 \$	14
		2010 107,824 12	15	LESS REFUND FROM LINE 6 \$	15
The facility was rented from an unrelated for-profit third party and was purchased by a related party in December 2009.			16	AMOUNT TO USE FOR RATE CALCULATION \$	16
Amount of accrued real estate tax includes 12 months of 2010 and 3 months of 2011. The real estate tax estimate is based on the 2010 bills. The related party also pays real estate taxes for property not operated by the SNF. See Attached Schedule XII for allocation of assisted living portions.					

- 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.

FACILITY NAME	<u>Manor Court of Peoria</u>	COUNTY	<u>Peoria</u>
---------------	------------------------------	--------	---------------

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(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>13-11-352-005</u>	<u>Fieldstone Estates</u>	\$ <u>107,824.00</u>	\$ <u>45,286.00</u>
2. <u></u>	<u>SW 1/4 Sec 11-94N-7E 3.264 AC</u>	\$ <u></u>	\$ <u></u>
3. <u></u>	<u>Lot 83B</u>	\$ <u></u>	\$ <u></u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u>13-11-352-026</u>	<u>Fieldstone Estates Extn 1 SW 1/4</u>	\$ <u>1,243.00</u>	\$ <u>1,243.00</u>
6. <u></u>	<u>SEC 11-94N-7E</u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u>Lot 89B Liberty Villas II</u>	\$ <u></u>	\$ <u></u>
8. <u>13-11-352-025</u>	<u>Fieldstone Estates Extn 1 SW 1/4</u>	\$ <u>1,243.00</u>	\$ <u>1,243.00</u>
9. <u></u>	<u>SEC 11-94N-7E</u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u>Lot 89A Liberty Villas III</u>	\$ <u></u>	\$ <u></u>
	TOTALS	\$ <u><u>110,310.00</u></u>	\$ <u><u>47,772.00</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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

20,840

B. General Construction Type:

Exterior Brick

Frame Wood

Number of Stories

1

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility - SNF	62,400	2009	\$ 147,000	1
2					2
3	TOTALS	62,400		\$ 147,000	3

Facility Name & ID Number Manor Court of Peoria

0047068

Report Period Beginning:

04/01/2010

Ending:

03/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	50		2009		\$ 4,869,143	\$ 191,575	25	\$ 191,575	\$	\$ 255,433
5										
6										
7										
8										
	Improvement Type**									
9	Sign		2007		3,100	310	10	310		1,111
10	Fire Doors		2009		3,275	219	15	219		437
11	Paved Parking Lot & Sidewalks		2009		229,620	15,308	15	15,308		20,411
12	Electromagnetic Lock		2010		8,319	624	10	624		624
13	Water Heater		2010		4,758	237	10	237		237
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manor Court of Peoria

0047068

Report Period Beginning:

04/01/2010 Ending: 03/31/2011

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,118,215	\$ 208,273		\$ 208,273	\$	\$ 278,253	70

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$389,375	\$38,380	\$38,380	\$	3-15 yrs	\$114,152	71
72	Current Year Purchases	4,469	261	261		10 yrs	261	72
73	Fully Depreciated Assets							73
74	Indirect Costs							74
75	TOTALS	\$393,844	\$38,641	\$38,641	\$		\$114,413	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	Toyota Corolla 2006	2006	\$15,288	\$637	\$637	\$	4 yrs	\$15,288	76
77										77
78										78
79										79
80	TOTALS			\$15,288	\$637	\$637	\$		\$15,288	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$5,674,347	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$247,551	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$247,551	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$407,954	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	Building ALC - 2009	\$6,534,142	\$264,554	\$352,739	86
87	Equipment ALC - 2009	345,763	34,800	46,400	87
88	Land ALC - 2009	203,000			88
89	Land Imp ALC - 2009	317,095	21,140	28,186	89
90					90
91	TOTALS	\$7,400,000	\$320,494	\$427,325	91

G. Construction-in-Progress

	Description	Cost	
92		\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

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: \$ 2,191
- Description: See Attached Schedule XIII

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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.		\$
13.		\$
14.		\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		Facility			
		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)	\$			

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 16,038	\$ 259,054	1
2	Cash-Patient Deposits	5,815	5,815	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	312,114	312,114	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	24,453	70,750	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Att Sch X	1,232,438	1,491,603	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,590,858	\$ 2,139,336	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		350,000	13
14	Buildings, at Historical Cost		11,403,285	14
15	Leasehold Improvements, at Historical Cost	19,453	566,168	15
16	Equipment, at Historical Cost	154,894	754,894	16
17	Accumulated Depreciation (book methods)	(98,511)	(835,279)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Att Sch X		579,885	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 75,836	\$ 12,818,953	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,666,694	\$ 14,958,289	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 54,721	\$ 54,721	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,815	5,815	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	36,594	36,594	31
32	Accrued Real Estate Taxes(Sch.IX-B)		140,946	32
33	Accrued Interest Payable		44,194	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Interdivision Payable	69,307	2,747,384	36
37	Current Maturity of Mortgage Note		128,221	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 166,437	\$ 3,157,875	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,694,900	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Security Deposits	40,500	40,500	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 40,500	\$ 10,735,400	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 206,937	\$ 13,893,275	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,459,757	\$ 1,065,014	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,666,694	\$ 14,958,289	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 888,682	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 888,682	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	571,075	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)	\$ 571,075	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)	\$ 1,459,757	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manor Court of Peoria# 0047068Report Period Beginning: 04/01/2010Ending: 03/31/2011

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.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,187,326	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,187,326	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	23,083	6
7	Oxygen	8,033	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 31,116	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,268	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,136	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	525	19
20	Radiology and X-Ray	154	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 7,083	23
	D. Non-Operating Revenue		
24	Contributions	446	24
25	Interest and Other Investment Income***	203	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 649	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Activity Fund Income		28
28a	See Att Sch VII	7,507	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,507	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,233,681	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	603,059	31
32	Health Care	1,789,602	32
33	General Administration	782,703	33
	B. Capital Expense		
34	Ownership	456,451	34
	C. Ancillary Expense		
35	Special Cost Centers	3,416	35
36	Provider Participation Fee	27,375	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,662,606	40
41	Income before Income Taxes (line 30 minus line 40)**	571,075	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 571,075	43

* 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.

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	1,997	2,147	\$ 69,238	\$ 32.25	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	4,676	5,028	114,492	22.77	3
4	Licensed Practical Nurses	14,002	15,055	297,195	19.74	4
5	CNAs & Orderlies	45,172	48,572	550,807	11.34	5
6	CNA Trainees					6
7	Licensed Therapist			0		7
8	Rehab/Therapy Aides			0		8
9	Activity Director			0		9
10	Activity Assistants	5,518	5,933	61,948	10.44	10
11	Social Service Workers	1,834	1,972	26,430	13.40	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	10,512	11,303	118,004	10.44	15
16	Dishwashers					16
17	Maintenance Workers	3,154	3,391	44,407	13.10	17
18	Housekeepers	7,623	8,197	81,723	9.97	18
19	Laundry	3,207	3,448	29,138	8.45	19
20	Administrator	1,934	2,080	96,416	46.35	20
21	Assistant Administrator	1,644	1,768	37,456	21.19	21
22	Other Administrative			0		22
23	Office Manager					23
24	Clerical	2,058	2,213	27,591	12.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator			0		29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,966	2,114	22,723	10.75	31
32	Other Health Care(specify)	1,899	2,042	52,591	25.75	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	107,196	115,263	\$ 1,630,159 *	\$ 14.14	34

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	***	\$ 4,580	1-3	35
36	Medical Director	***	9,389	9-3	36
37	Medical Records Consultant	***	1,877	10-3	37
38	Nurse Consultant	***	0	10-3	38
39	Pharmacist Consultant	***	2,844	10-3	39
40	Physical Therapy Consultant	***	140,947	10a-3	40
41	Occupational Therapy Consultant	***	129,069	10a-3	41
42	Respiratory Therapy Consultant	***	0	10a-3	42
43	Speech Therapy Consultant	***	59,536	10a-3	43
44	Activity Consultant	***	0	11-3	44
45	Social Service Consultant	***	0	12-3	45
46	Other(specify) Dental Consultant	***	0	10-3	46
47					47
48	*** Monthly fee				48
49	TOTAL (lines 35 - 48)		\$ 348,242		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Linda Patton	Administrator	None	\$ 96,416	Workers' Compensation Insurance		\$ 70,925	IDPH License Fee	\$
Lisa Schrodt	Asst. Admin	None	15,558	Unemployment Compensation Insurance		57,413	Advertising: Employee Recruitment	11,494
Beth Lister	Asst. Admin	None	21,898	FICA Taxes		119,575	Health Care Worker Background Check	
				Employee Health Insurance		30,956	(Indicate # of checks performed 118)	1,184
				Employee Meals			Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*			Advertising - Promo & Yellow pages	49,688
				401(k)		9,319	Subscriptions	1,731
				Other Employee Benefits		1,695	IHCA Dues	1,821
TOTAL (agree to Schedule V, line 17, col. 1)							Other Licenses and Fees	4,089
(List each licensed administrator separately.)							Indirect Costs - See Att Sch III	3
B. Administrative - Other							Less: Public Relations Expense	()
Description			Amount				Non-allowable advertising	(49,688)
			\$				Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 3)								
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
RFMS, Inc.	Administrative Services		\$ 74,400			\$	Out-of-State Travel	\$
LTC Support Services, LLC	Support Services		60,000					
McGladrey & Pullen, LLP	Accounting Services		8,640					
American Healthcare	Healthcare Services		5,165				In-State Travel	
Quinn Johnson	Collection Services		359				Staff use personal vehicle on facility	
Michael T. Mahoney, LTD.	Legal Services		959				business and meals (under \$250 per	
Davis & Campbell, LLC	Legal Services		6,057				travel voucher)	0
Polsinelli Shughart PC	Legal Services		779				Seminar Expense	1,490
							Less: non-allowable out-of-state travel	0
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			Entertainment Expense	()
(If total legal fees exceed \$5,000, attach copy of invoices.)							(agree to Sch. V,	
			\$ 156,359				line 24, col. 8)	\$ 1,490

* Attach copy of IMRF notifications

**See instructions.

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.

See Page 21 Section F
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 yrs
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

35,758

Line

10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$

27,375

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.

\$

None

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$

1,268
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

None

d. Have vehicle usage logs been maintained?

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:

McGladrey & Pullen, LLP
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.