		FOR BHF USE					

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

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: 0046839

Facility Name: Manor Court of Freeport

Address: 2170 West Navajo Dr (Number) Freeport (City) 61032 (Zip Code)

County: Stephenson

Telephone Number: (815) 233-2400 **Fax #** (815) 297-0767

HFS ID Number:

Date of Initial License for Current Owners: 12/06/05

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code	501 (c) 3		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 4/1/2024 to 3/31/2025 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.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	Brian Burger
	(Title)	Chief Financial Officer
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT (Date)
	(Print Name and Title)	Larry Templin Partner
	(Firm Name & Address)	Templin Healthcare Accounting Services, LLP P.O. Box 326, Plainfield, IL 60544-0326
	(Telephone)	(630) 361-2868 Fax # ( )

In the event there are further questions about this report, please contact:
Name: Brian Burger Telephone Number: (309) 343-1550
Email Address:

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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 _____

	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	117	Skilled (SNF)	117	42,705	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	117	TOTALS	117	42,705	7

B. Census-For the entire report period.

	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI Medicaid Primary	MMAI Medicare Primary	Private Pay	Medicare Part A Only	Other	Total	
8	SNF	4,176	10,694	30		17,728	4,264	2,894	39,786	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	4,176	10,694	30		17,728	4,264	2,894	39,786	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 93.16%

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 [X] 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 [X]

I. On what date did you start providing long term care at this location?
Date started 1/9/06

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter certified beds.
number of certified beds 117

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 3/31/25 Fiscal Year: 3/31/25

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	408,794	56,877	9,301	474,972		474,972		474,972			1
2	Food Purchase		404,099		404,099		404,099	(580)	403,519			2
3	Housekeeping	268,813	51,459	40	320,312		320,312		320,312			3
4	Laundry	108,113	47,087		155,200		155,200		155,200			4
5	Heat and Other Utilities			225,577	225,577		225,577		225,577			5
6	Maintenance	146,823	36,834	86,419	270,076		270,076	(5,688)	264,388			6
7	Other (specify):*											7
8	**TOTAL General Services**	932,543	596,356	321,337	1,850,236		1,850,236	(6,268)	1,843,968			8
	B. Health Care and Programs											
9	Medical Director			24,000	24,000		24,000		24,000			9
10	Nursing and Medical Records	4,873,482	245,792	810,871	5,930,145		5,930,145		5,930,145			10
10a	Therapy											10a
11	Activities	115,627	3,069		118,696		118,696		118,696			11
12	Social Services	88,734			88,734		88,734		88,734			12
13	CNA Training											13
14	Program Transportation			6,962	6,962		6,962		6,962			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	5,077,843	248,861	841,833	6,168,537		6,168,537		6,168,537			16
	C. General Administration											
17	Administrative	128,927			128,927		128,927		128,927			17
18	Directors Fees							2,515	2,515			18
19	Professional Services			310,112	310,112		310,112	1,408	311,520			19
20	Dues, Fees, Subscriptions & Promotions			37,741	37,741		37,741	(3,292)	34,449			20
21	Clerical & General Office Expenses	184,557	39,893	77,165	301,615		301,615	551	302,166			21
22	Employee Benefits & Payroll Taxes			855,412	855,412		855,412		855,412			22
23	Inservice Training & Education			2,244	2,244		2,244		2,244			23
24	Travel and Seminar			584	584		584		584			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			138,037	138,037		138,037	1,566	139,603			26
27	Other (specify):*											27
28	**TOTAL General Administration**	313,484	39,893	1,421,295	1,774,672		1,774,672	2,748	1,777,420			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	6,323,870	885,110	2,584,465	9,793,445		9,793,445	(3,520)	9,789,925			29

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

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

Facility Name & ID Number Manor Court of Freeport #0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			345,374	345,374		345,374	801	346,175			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			83,115	83,115		83,115	(79)	83,036			32
33	Real Estate Taxes			221,500	221,500		221,500		221,500			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			8,654	8,654		8,654		8,654			35
36	Other (specify):*											36
37	TOTAL Ownership			658,643	658,643		658,643	722	659,365			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			2,915	2,915		2,915		2,915			38
39	Ancillary Service Centers		235,074	817,911	1,052,985		1,052,985	(2,558)	1,050,427			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,487	2,487		2,487	(2,487)				41
42	Provider Participation Fee			631,392	631,392		631,392		631,392			42
43	Other (specify):* Disallowed Costs	72,210		24,916	97,126		97,126	(97,126)				43
44	TOTAL Special Cost Centers	72,210	235,074	1,479,621	1,786,905		1,786,905	(102,171)	1,684,734			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,396,080	1,120,184	4,722,729	12,238,993		12,238,993	(104,969)	12,134,024			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	(580)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,346)	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	801	30		9
10	Interest and Other Investment Income	(79)	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	(16,250)	43		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	(16,802)	43		24
25	Fund Raising, Advertising and Promotional	(53,715)	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	(17,072)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (111,043)		$	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)	6,074		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 6,074		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (104,969)		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.		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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Manor Court of Freeport

ID# 0046839

Report Period Beginning: 4/1/2024

Ending: 3/31/2025

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Political Action Committee Payments	$ (3,326)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Offset Marketing Salary	(72,210)	43	3
4	Offset Medicare Pt. A Lab	(6,133)	43	4
5	Offset Medicare Pt. A X-Ray	(4,073)	43	5
6	Offset Vending Machine revenue	(2,487)	41	6
7	Offset Miscellaneous Income	(2,558)	39	7
8	Capitalize Equipment Repairs over $2500	(5,688)	6	8
9	Disallow Bad Debt Reversals	79,403	43	9
10				10
11				11
12				12
13				13
14				14
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42				42
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44				44
45				45
46				46
47				47
48				48
49	**Total**	(17,072)		49

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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.	100	Frances House, Inc. (FH)		See Page 6 Supplemental		
(Non-profit Organization)		Residential Alternatives of Illinois, Inc. (FH is sole mem				
		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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	18	Director Fees	$	Residential Alternatives of Illinois, Inc.	100.00%	$ 2,515	$ 2,515	1
2	V	19	Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	1,408	1,408	2
3	V	20	Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	34	34	3
4	V	21	Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	551	551	4
5	V	26	Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,566	1,566	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$ 6,074	$ * 6,074	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS **Ownership Listing-1**

Manor Court of Freeport

ID# **0046839**

Report Period Beginning: **4/1/2024**

Ending: **3/31/2025**

-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)

-Owners of companies must be listed instead of company names.

-Names of trust beneficiaries must be listed.

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
1									1
2									2
3									3
4									4
5									5
6									6
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75									75

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Residential Alternatives of Illinois	100%	Hawthorne Inn of Danville	Danville				1
2	Residential Alternatives of Illinois	100%	Manor Court of Princeton	Princeton				2
3	Residential Alternatives of Illinois	100%	Manor Court of Clinton-Sold in 2025	Clinton				3
4	Residential Alternatives of Illinois	100%	Manor Court of Peru	Peru				4
5	Residential Alternatives of Illinois	100%	Manor Court of Peoria	Peoria				5
6	Residential Alternatives of Illinois	100%	Manor Court of Rochelle	Rochelle				6
7	Residential Alternatives of Illinois	100%			Hawthorne Inn of Free	Freeport, IL	Supportive Living F	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peor	Peoria, IL	Assisted Living Faci	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peru	Peru, IL	Assisted Living Faci	9
10	Residential Alternatives of Illinois	100%			Liberty Estates of Gen	Geneseo, IL	Asst'd & Ind Living	10
11	Residential Alternatives of Illinois	100%			Liberty Estates of Stre	Streator, IL	Asst'd & Ind Living	11
12	Residential Alternatives of Illinois	100%			Liberty Estates of Dan	Danville, IL	Independent Living	12
13	Residential Alternatives of Illinois	100%			Liberty Estates of Free	Freeport, IL	Independent Living	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Peor	Peoria, IL	Independent Living	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Peru	Peru, IL	Independent Living	15
16	Residential Alternatives of Illinois	100%	Windmill Manor	Coralville IA				16
17	Residential Alternatives of Illinois	100%			Hawthorne Inn of Roc	Rochelle, IL	Assisted Living Faci	17
18	Frances House, Inc.	100%	Casa Willis	Sterling, IL	Woodburn	Sterling, IL	CILA	18
19	Frances House, Inc.	100%	Freeport Terrace	Freeport, IL				19
20	Frances House, Inc.	100%	Gordon Jones Terrace	Lanark, IL				20
21	Frances House, Inc.	100%	Hallam Terrace	Rockford, IL				21
22	Frances House, Inc.	100%	Hammett House	Sterling, IL				22
23	Frances House, Inc.	100%	Kanthak House	Ottawa, IL				23
24	Frances House, Inc.	100%	Olson Terrace	Rockford, IL				24
25	Frances House, Inc.	100%	Ridge Terrace	Freeport, IL				25
26	Frances House, Inc.	100%	Cantebury Place	Rockford, IL				26
27	Frances House, Inc.	100%	Glenwood Villa	Rockford, IL				27
28	Frances House, Inc.	100%	Rockton Court	Rockford, IL				28
29	Frances House, Inc.	100%	Rose House	Moline, IL				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	$ 503	L18, C7	1
2	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	503	L18, C7	2
3	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	503	L18, C7	3
4	Marilyn Holt	Board Member	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	503	L18, C7	4
5	Wayne Stone	Board Member	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	503	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	$ 2,515		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 Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	18	Director Fees	Weighted Avg BDA	382,040	20	$ 22,500	$	42,705	$ 2,515	1
2	19	Professional Services	Weighted Avg BDA	382,040	20	12,600		42,705	1,408	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA	382,040	20	300		42,705	34	3
4	21	Clerical & General Office	Weighted Avg BDA	382,040	20	4,930		42,705	551	4
5	26	Property Insurance	Weighted Avg BDA	382,040	20	14,007		42,705	1,566	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					$ 54,337	$		$ 6,074	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	Frances House, Inc.	X		Re-finance Purchase Of			$	$			$	1
2				Facility	$52,016.00	7/31/07	8,084,249	1,716,457	7/31/17	6.0000	83,115	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$52,016.00		$ 8,084,249	$ 1,716,457			$ 83,115	9
	B. Non-Facility Related*											
10												10
11								Offset Interest Income			(79)	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (79)	14
15	TOTALS (line 9+line14)						$ 8,084,249	$ 1,716,457			$ 83,036	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ N/A 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.)

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 295,176	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.)	2023	$ 237,229	2
3. Under or (over) accrual (line 2 minus line 1).		$ (57,947)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 279,447	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.)**		$	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.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 221,500	7

Assessed Value from Real Estate Tax Bill:	2024	2,011,624	8
Real Estate Tax Bill for Calendar Year:	2020	232,574	9
	2021	236,604	10
	2022	231,554	11
	2023	237,229	12
	2024	221,587	13

The facility was purchased in 2006. A real estate tax exemption has not yet been obtained. Amount accrued includes 12 months of 2024 and 3 months of 2025. The real estate tax estimated is based on the 2024 tax bill. Taxes paid are for the 2023 tax bill.

	FOR BHF USE ONLY		
14	FROM R. E. TAX STATEMENT FOR 2024	$	14
15	PLUS APPEAL COST FROM LINE 5	$	15
16	LESS REFUND FROM LINE 6	$	16
17	AMOUNT TO USE FOR RATE CALCULATION	$	17

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manor Court of Freeport COUNTY Stephenson

FACILITY IDPH LICENSE NUMBER 0046839

CONTACT PERSON REGARDING THIS REPORT Brian Burger

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 2024 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 2024.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	18-13-35-332-010	Lot 74 DEER CREEK SECTION 4	$ 221,586.82	$ 221,586.82
2.		2170 NAVAJO DR FREEPORT, IL	$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 221,586.82	$ 221,586.82

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

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 Numb Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 45,906 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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. List the bed capacity for the building if it differs from the licensed total. N/A

G. Have you properly capitalized all major repairs and equipment purchases? Yes

H. Are you presently operating under a sale and leaseback arrangement? No

If YES, give effective date of lease. N/A

I. Are you presently operating under a sublease agreement? No

J. 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.

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: ____ 2. Number of Years Over Which it is Being Amortized: ____

3. Current Period Amortization: ____ 4. Dates Incurred: ____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility - SNF	36,814	2006	$ 150,000	1
2					2
3	TOTALS	36,814		$ 150,000	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	90		2006		$ 2,347,908	$ 58,697	40	$ 58,697	$	$ 1,129,927	4
5	6		2006		3,330,573	83,263	40	83,263		1,602,835	5
6			2006		1,720,644	43,015	40	43,015		828,057	6
7	21			2014	1,832,715	45,817	40	45,817		473,448	7
8				2020	519,738	20,789	25	20,789		91,818	8
	Improvement Type**										
9	Security Fence, Parking lot, Sidewalks and Grading			2006	246,315	12,068	8-20 yrs	12,068		237,263	9
10	Sign			2007	5,200		10			5,200	10
11	Fencing/Sidewalk sections			2008	3,659		12			3,659	11
12	Water Heater			2009	6,046		10			6,046	12
13	Lighted Sign			2010	4,461		10			4,461	13
14	Phys Ther Addition:wood frame/drywall/roof/landscaping/cabinets/paint			2010	791,575		12			791,575	14
15	Office Partitions			2011	10,792		10			10,792	15
16	7.5 Ton AC Unit			2011	11,825		10			11,825	16
17	Water Softener			2011	13,702		10			13,702	17
18	PTAC AC Units in Resident Rooms			2014	3,170		5			3,170	18
19	Amber Message Sign			2015	12,675	1,268	10	1,268		12,041	19
20	2 Gas Furnaces - 200 Dining Hall			2015	4,950	330	15	330		3,108	20
21	PTAC Units - Resident Rooms			2016	3,064		5			3,064	21
22	2 Sub Panels - Fire Alarm System			2016	3,500	350	10	350		3,121	22
23	Hot Water Heater - Service Hallway			2016	4,665	467	10	467		4,043	23
24	Hot Water Heater - Service Hallway			2016	5,623	562	10	562		4,873	24
25	Hot Water Heater - 200 Hall			2016	5,912	591	10	591		5,074	25
26	Replace Condensor Coil - Kitchen			2016	6,500	433	15	433		3,683	26
27	New Furnace - 300 & 400 Wing			2017	11,012	734	15	734		5,934	27
28	PTAC Units - Resident Rooms			2016	2,501		5			2,501	28
29	VCT Tile-Garden Court, 12 Resident Rooms and South Hallway			2017	19,482	1,948	10	1,948		15,423	29
30	HVAC-Energy Wheel Cassette-Unit Over Service Wing and Independence			2018	10,233	1,023	10	1,023		7,078	30
31	Blower Motor/Pulleys/Bearings			2018	3,079	308	10	308		2,104	31
32	5 Ton Condensing Unit-North Side of Building			2018	3,200		5			3,200	32
33	2 New Compressors-Garden Court			2018	4,372	291	15	291		1,870	33
34	Bathroom Insulation			2019	3,500		15	233	233	1,515	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

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	New Carpet - Library/Lobby/Offices	2019	$ 5,353	$ 178	5	$ 178	$	$ 5,353	37
38	New Compressor for AC Unit in Garden Court	2019	5,411	361	15	361		2,044	38
39	New Water Heater - Mechanical Sprinkler Rm off Service Hallway	2020	13,854	1,385	10	1,385		7,273	39
40	New Water Heater - Mechanical Rm 400 Hall	2020	7,567	757	10	757		3,847	40
41	Install Landscaping by Community Room Addition	2020	6,667	333	20	333		1,472	41
42	Repair Nurse Call System	2020	3,330	333	10	333		1,554	42
43	Sprinkler Heads Replaced on Porch and Under Canopy	2021	6,170	617	10	617		2,365	43
44	New Fire Alarm Panel	2022	31,585	2,106	15	2,106		6,142	44
45	New 10 Ton Condensor	2022	12,400	1,240	10	1,240		3,203	45
46	Replace Flooring in 2 Bathrooms	2022	4,037	404	10	404		1,076	46
47	New Water Heater-Mechanical Room	2023	6,274	627	10	627		1,359	47
48	New Roof-200 Wing	2022	49,785	4,979	10	4,979		14,521	48
49	Replace HVAC Blower Wheel/ Blower Shaft & Bearings	2023	2,930	195	15	195		326	49
50	New Roof-Entire Facility Except 200 Wing & Bounceback Section	2024	221,744	22,174	10	22,174		24,022	50
51	Install New 10 Ton AC Unit	2024	20,880	1,218	10	1,218		1,218	51
52	Install 2 Platforms with Vinyl Siding for Large HVAC Units	2024	7,088	295	10	295		295	52
53	New PTAC Units - 4	2024	3,146	315	5	315		315	53
54	New PTAC Units - 4	2025	3,425	171	5	171		171	54
55	New PTAC Units - 4	2025	3,712	62	5	62		62	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)		$ 11,367,949	$ 309,704		$ 309,937	$ 233	$ 5,369,028	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	$ 259,599	$ 29,847	$ 29,847	$	5-15 yrs	$ 174,134	71
72	Current Year Purchases	84,983	2,067	2,635	568	5-15 yrs	2,635	72
73	Fully Depreciated Assets	594,490					594,490	73
74								74
75	TOTALS	$ 939,072	$ 31,914	$ 32,482	$ 568		$ 771,259	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	2006 Toyota Corolla	2006	$ 14,900	$	$	$	4	$ 14,900	76
77	Patient Care	2005 Ford E350	2016	46,919				4	46,919	77
78	Patient Care	2003 GMC G3500 Van	2017	9,000				4	9,000	78
79	Patient Care	2009 Ford E350	2023	15,000	3,756	3,756		4	8,450	79
80	TOTALS			$ 85,819	$ 3,756	$ 3,756	$		$ 79,269	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)	$ 12,542,840	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 345,374	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 346,175	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 801	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 6,219,556	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	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	Generator	$ 7,700	92
93			93
94			94
95		$ 7,700	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' PREPARATION REPORT

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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

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 *

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.	/2026	$
13.	/2027	$
14.	/2028	$

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: $ 8,654 Description: Medical Equipment
(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	N/A				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 & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[X] 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

ALLOCATION OF COSTS (d)

		1	2	3	4
		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)	$			

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

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	39(3)	hrs	$	4,226	$ 304,243	$	4,226	$ 304,243	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,514	181,023		2,514	181,023	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		4,620	332,645		4,620	332,645	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 prescrpts				235,074		235,074	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	11,360	$ 817,911	$ 235,074	11,360	$ 1,052,985	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

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XV. BALANCE SHEET - Unrestricted Operating Fund. As of 3/31/2025 (last day of reporting year)

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	$ 261,399	$ 261,399	1
2	Cash-Patient Deposits	15,551	15,551	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 60,000)	1,161,209	1,161,209	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	32,414	32,414	6
7	Other Prepaid Expenses	1,492	1,492	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable	3,115,911	3,115,911	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,587,976	$ 4,587,976	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	150,000	150,000	13
14	Buildings, at Historical Cost	11,090,037	11,114,967	14
15	Leasehold Improvements, at Historical Cost	252,982	252,982	15
16	Equipment, at Historical Cost	1,044,133	1,024,891	16
17	Accumulated Depreciation (book methods)	(6,217,908)	(6,219,556)	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 (spe Constr in Progress	7,700	7,700	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,326,944	$ 6,330,984	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 10,914,920	$ 10,918,960	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 419,497	$ 419,497	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,551	15,551	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	153,379	153,379	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	279,447	279,447	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 867,874	$ 867,874	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,716,457	1,716,457	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	30,004	30,004	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,746,461	$ 1,746,461	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,614,335	$ 2,614,335	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,300,585	$ 8,304,625	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 10,914,920	$ 10,918,960	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,505,008	1
2	Restatements (describe):		2
3	Rounding	1	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,505,009	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(204,424)	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)**	$ (204,424)	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)**	$ 8,300,585	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 11,756,152	1
2	Discounts and Allowances for all Levels	(53,755)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 11,702,397	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	300,125	6
7	Oxygen	4,543	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 304,668	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	3,891	12
13	Barber and Beauty Care	3,886	13
14	Non-Patient Meals	580	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	14,735	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 23,092	23
	D. Non-Operating Revenue		
24	Contributions	1,548	24
25	Interest and Other Investment Income***	79	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,627	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	2,558	28
28a	Processing/Late Fees	227	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,785	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 12,034,569	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,850,236	31
32	Health Care	6,168,537	32
33	General Administration	1,774,672	33
	B. Capital Expense		
34	Ownership	658,643	34
	C. Ancillary Expense		
35	Special Cost Centers	1,155,513	35
36	Provider Participation Fee	631,392	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,238,993	40
41	**Income before Income Taxes (line 30 minus line 40)****	(204,424)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (204,424)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	$ 1,210,684.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	2,488,501.00	45
46	MMAI-Medicaid is the Primary Payer	8,697.00	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	4,640,477.00	48
49	Medicare Part A	2,346,970.00	49
50	Other-(specify) Medicare Replacement/Managed Care	962,385.00	50
51	Other-(specify) Hospice	44,683.00	51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 11,702,397	56

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Freeport # 0046839 Report Period Beginning: 4/1/2024 Ending: 3/31/2025

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	2,479	2,767	$ 89,863	$ 32.48	1
2	Assistant Director of Nursing	2,560	2,640	87,257	33.05	2
3	Registered Nurses	19,905	22,821	914,384	40.07	3
4	Licensed Practical Nurses	16,475	19,441	594,974	30.60	4
5	CNAs & Orderlies	119,971	141,729	3,141,098	22.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,326	5,773	115,627	20.03	10
11	Social Service Workers	3,249	3,625	88,734	24.48	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,250	25,633	408,794	15.95	15
16	Dishwashers					16
17	Maintenance Workers	8,532	9,207	146,823	15.95	17
18	Housekeepers	14,350	15,175	268,813	17.71	18
19	Laundry	6,312	6,531	108,113	16.55	19
20	Administrator	2,036	2,309	128,927	55.84	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,417	7,966	184,557	23.17	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,442	2,879	45,906	15.95	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	1,868	2,080	72,210	34.72	33
34	TOTAL (lines 1 - 33)	236,172	270,576	$ 6,396,080 *	$ 23.64	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	$ 9,301	L1, C3	35
36	Medical Director	Monthly	24,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,281	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)		$ 44,582		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	7,603	$ 623,468	L10, C3	50
51	Licensed Practical Nurses	2,564	174,379	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	10,167	$ 797,847		53

SEE ACCOUNTANTS' PREPARATION REPORT

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Andres Bardelas	Administrator	None	$ 75,623
Bryan Ignatow	Administrator	None	53,304
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 128,927

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
LTC Support Services, LLC	Support Services	$ 169,188
RFMS, Inc.	Administrative Services	75,600
RSM US LLP	Accounting Services	31,073
Templin Healthcare Accounting	Accounting Services	4,503
Guided Care	Managed Care Consultant	1,000
Duane Morris LLP	Legal Services	4,104
Polsinelli	Legal Services	23,207
Davis & Campbell	Legal Services	1,437
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 310,112

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 71,603
Unemployment Compensation Insurance	10,496
FICA Taxes	476,143
Employee Health Insurance	266,692
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k	18,214
Other Employee Benefits	12,264
TOTAL (agree to Schedule V, line 22, col.8)	$ 855,412

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	17,797
Health Care Worker Background Check (Indicate # of checks performed 35)	894
Patient Background Checks 445	4,450
Association Dues (total from pg 22, #4)	9,670
Subscriptions	1,850
Other Licenses & Fees	1,090
Indirect costs	34
Less: Public Relations Expense	( )
PAC and Lobbying payments	(3,326)
All non-allowable advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 34,449

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	584
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 584

* Attach copy of IMRF notifications

**See instructions.

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XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below. Use the drop down list to identify the association.

Association Name	Amount
IL HEALTHCARE ASSOCIATION (IHCA)	6,344
	6,344 Total

(3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

IL HEALTHCARE ASSOCIATION (IHCA)	3,326
	3,326 Total

(4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)

IL HEALTHCARE ASSOCIATION (IHCA)	9,670
	9,670 Total

(5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. $ 60,937 Line 10

(6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ 631,392
This amount is to be recorded on line 42 of Schedule V.

(8) 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.

(9) 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

(10) 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.

(11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ _____ Has any meal income been offset against related costs? Yes Indicate the amount. $ 580

(12) 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 14
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

(13) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: RSM US LLP

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

(15) 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. Yes
Attach invoices and a summary of services for all architect and appraisal fees.