

		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: 0047324

Facility Name: Manor Court of Princeton

Address: 140 North Sixth St Princeton 61356

County: Bureau

Telephone Number: (815) 875-6600 Fax #: (815) 875-6005

HFS ID Number:

Date of Initial License for Current Owners: 12/21/04

Type of Ownership:

X

VOLUNTARY,NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code 501 (c) 3

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Brian Burger Telephone Number: (309) 343-1550

Email Address:

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)

(Type or Print Name) Brian Burger

(Title) Chief Financial Officer

Paid Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT

(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 # ()

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 Princeton # 0047324 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	<u>125</u>	Skilled (SNF)	<u>125</u>	<u>45,625</u>	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	<u>125</u>	TOTALS	<u>125</u>	<u>45,625</u>	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		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF	3,071	6,480	2,219		15,469	6,555	3,177	36,971	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	3,071	6,480	2,219		15,469	6,555	3,177	36,971	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 81.03%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☐ NO ☒ Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?
Date started 01/03/05

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

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter certified beds.
number of certified beds 125

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED
ACCRUAL ☒ CASH* ☐ CASH* ☐

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

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

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

Facility Name & ID Number Manor Court of Princeton # 0047324 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 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	562,334	33,453	18,163	613,950		613,950	(104,193)	509,757			1
2	Food Purchase		469,726		469,726		469,726	(82,477)	387,249			2
3	Housekeeping	292,867	51,488		344,355		344,355	(35,560)	308,795			3
4	Laundry	124,031	21,024		145,055		145,055	(14,979)	130,076			4
5	Heat and Other Utilities			247,001	247,001		247,001	(54,340)	192,661			5
6	Maintenance	178,614	37,768	74,325	290,707		290,707	(30,018)	260,689			6
7	Other (specify):*											7
8	TOTAL General Services	1,157,846	613,459	339,489	2,110,794		2,110,794	(321,567)	1,789,227			8
	B. Health Care and Programs											
9	Medical Director			25,047	25,047		25,047		25,047			9
10	Nursing and Medical Records	4,429,487	292,455	13,836	4,735,778		4,735,778	(423,449)	4,312,329			10
10a	Therapy											10a
11	Activities	135,496	2,308		137,804		137,804	(238)	137,566			11
12	Social Services	48,580			48,580		48,580		48,580			12
13	CNA Training			1,536	1,536		1,536		1,536			13
14	Program Transportation			12,393	12,393		12,393	(1,263)	11,130			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,613,563	294,763	52,812	4,961,138		4,961,138	(424,950)	4,536,188			16
	C. General Administration											
17	Administrative	129,512			129,512		129,512	(13,374)	116,138			17
18	Directors Fees							2,687	2,687			18
19	Professional Services			377,643	377,643		377,643	(37,874)	339,769			19
20	Dues, Fees, Subscriptions & Promotions			49,536	49,536		49,536	(7,589)	41,947			20
21	Clerical & General Office Expenses	184,539	32,523	85,371	302,433		302,433	(29,243)	273,190			21
22	Employee Benefits & Payroll Taxes			899,282	899,282		899,282	(87,476)	811,806			22
23	Inservice Training & Education			1,357	1,357		1,357		1,357			23
24	Travel and Seminar			180	180		180		180			24
25	Other Admin. Staff Transportation			97	97		97		97			25
26	Insurance-Prop.Liab.Malpractice			224,021	224,021		224,021	(22,498)	201,523			26
27	Other (specify):*											27
28	TOTAL General Administration	314,051	32,523	1,637,487	1,984,061		1,984,061	(195,367)	1,788,694			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,085,460	940,745	2,029,788	9,055,993		9,055,993	(941,884)	8,114,109			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			61,370	61,370		61,370	341,772	403,142			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			108,830	108,830		108,830	(24,590)	84,240			33
34	Rent-Facility & Grounds			885,798	885,798		885,798	(885,798)				34
35	Rent-Equipment & Vehicles			1,262	1,262		1,262		1,262			35
36	Other (specify):*											36
37	TOTAL Ownership			1,057,260	1,057,260		1,057,260	(568,616)	488,644			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			440	440		440		440			38
39	Ancillary Service Centers		380,120	1,245,974	1,626,094		1,626,094	(5,086)	1,621,008			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			507,418	507,418		507,418		507,418			42
43	Other (specify):* Disallowed Costs	45,866		203,921	249,787		249,787	(249,787)				43
44	TOTAL Special Cost Centers	45,866	380,120	1,957,753	2,383,739		2,383,739	(254,873)	2,128,866			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,131,326	1,320,865	5,044,801	12,496,992		12,496,992	(1,765,373)	10,731,619			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	(350)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,321)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,281	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(675)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(478)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(134,236)	43		24
25	Fund Raising, Advertising and Promotional	(37,220)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(1,233,432)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,421,431)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(343,942)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (343,942)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,765,373)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (3,552)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Offset Marketing Salary	(41,130)	43	3
4	Offset Medicare Pt. A Lab	(6,355)	43	4
5	Offset Medicare Pt. A X-Ray	(7,910)	43	5
6	Offset Miscellaneous Income	(5,086)	39	6
7	Disallow Misposting to RE Tax Expense	(830)	33	7
8	Adjust out Hawthorne Inn SLF expenses	(104,193)	1	8
9	Adjust out Hawthorne Inn SLF expenses	(82,127)	2	9
10	Adjust out Hawthorne Inn SLF expenses	(35,560)	3	10
11	Adjust out Hawthorne Inn SLF expenses	(14,979)	4	11
12	Adjust out Hawthorne Inn SLF expenses	(54,340)	5	12
13	Adjust out Hawthorne Inn SLF expenses	(30,018)	6	13
14	Adjust out Hawthorne Inn SLF expenses	(423,449)	10	14
15	Adjust out Hawthorne Inn SLF expenses	(238)	11	15
16	Adjust out Hawthorne Inn SLF expenses	(1,263)	14	16
17	Adjust out Hawthorne Inn SLF expenses	(13,374)	17	17
18	Adjust out Hawthorne Inn SLF expenses	(38,901)	19	18
19	Adjust out Hawthorne Inn SLF expenses	(3,398)	20	19
20	Adjust out Hawthorne Inn SLF expenses	(29,831)	21	20
21	Adjust out Hawthorne Inn SLF expenses	(87,476)	22	21
22	Adjust out Hawthorne Inn SLF expenses	(24,171)	26	22
23	Adjust out Hawthorne Inn SLF expenses	(23,760)	33	23
24	Adjust out Hawthorne Inn SLF expenses	(194,876)	34	24
25	Adjust out Hawthorne Inn SLF expenses	(6,615)	43	25
26				26
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48				48
49	Total	(1,233,432)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Residential Alternatives of Illinois, Inc. (Non-profit Organization)	100	Frances House, Inc. (FH)		Hawthorne Inn of Prin	Princeton	Real Estate Entity
		Residential Alternatives of Illinois, Inc. (FH is sole mem		See Page 6 Supplemental		
		Pioneer Concepts, Inc. (FH is sole member)				
		Pinnacle Opportunities, Inc. (FH is sole member)				
		See Page 6 Supplemental for specific homes				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	18	Director Fees	\$	Residential Alternatives of Illinois, Inc.	100.00%	\$ 2,687	\$ 2,687	1
2	V	19	Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	1,505	1,505	2
3	V	20	Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	36	36	3
4	V	21	Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	588	588	4
5	V	26	Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,673	1,673	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			\$			\$ 6,489	\$ * 6,489	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ 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		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	Facility Rent	690,922	Hawthorne Inn of Princeton, LLC	0.00%	\$	(690,922)	15
16	V	30	Depreciation Expense		Hawthorne Inn of Princeton, LLC	0.00%	340,491	340,491	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 690,922			\$ 340,491	\$ * (350,431)	39

Ownership Listing-1

ID# 0047324

Ending: 3/31/2025

-Names of trust beneficiaries must be listed.

2								1
3								2
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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 Clinton-Sold in 2025	Clinton				2
3	Residential Alternatives of Illinois	100%	Manor Court of Freeport	Freeport				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 Freeport, IL	Freeport, IL	Supportive Living Facility	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peoria, IL	Peoria, IL	Assisted Living Facility	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peru, IL	Peru, IL	Assisted Living Facility	9
10	Residential Alternatives of Illinois	100%			Liberty Estates of Geneseo, IL	Geneseo, IL	Asst'd & Ind Living	10
11	Residential Alternatives of Illinois	100%			Liberty Estates of Streator, IL	Streator, IL	Asst'd & Ind Living	11
12	Residential Alternatives of Illinois	100%			Liberty Estates of Danville, IL	Danville, IL	Independent Living	12
13	Residential Alternatives of Illinois	100%			Liberty Estates of Freeport, IL	Freeport, IL	Independent Living	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Peoria, IL	Peoria, IL	Independent Living	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Peru, IL	Peru, IL	Independent Living	15
16	Residential Alternatives of Illinois	100%	Windmill Manor	Coralville IA				16
17	Residential Alternatives of Illinois	100%			Hawthorne Inn of Rochelle, IL	Rochelle, IL	Assisted Living Facility	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

Facility Name & ID Number

Manor Court of Princeton

0047324

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

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	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	\$ 537	L18, C7	1
2	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	537	L18, C7	2
3	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	537	L18, C7	3
4	Marilyn Holt	Board Member	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	538	L18, C7	4
5	Wayne Stone	Board Member	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	538	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	\$ 2,687		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

Ending: 3/31/2025

(309) 343-2857

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

FACILITY NAME Manor Court of Princeton COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0047324

CONTACT PERSON REGARDING THIS REPORT Brian Burger

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

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.

B. Real Estate Tax Cost Allocations

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.)

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,703 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (X) (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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility SNF		2009	\$ 50,700	1
2					2
3	TOTALS			\$ 50,700	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Princeton

0047324

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	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	98		2009		\$ 5,371,483	\$	25	\$ 214,859	\$ 214,859	\$ 3,292,528	4
5	27		2013		2,946,720		25	117,869	117,869	1,345,665	5
6											6
7											7
8											8
	Improvement Type**										
9	Electric Signs			2005	4,098		10			4,098	9
10	Electrical Lighting - Landscaping, Fiberglass Insulation			2006	12,540		10-15 yrs			12,540	10
11	Sign			2007	2,600		10			2,600	11
12	New Roof			2008	144,175		10			144,175	12
13	Paved Parking Lot and Sidewalks			2009	174,779		15	7,763	7,763	174,779	13
14	AC Unit Kitchen			2010	5,429		10			5,429	14
15	Dry Valve for Sprinkler System			2011	7,258		10			7,258	15
16	Dining Room Wallpaper/Paint/Carpet/Desk/Countertops			2011	14,230		10			14,230	16
17	3x6 Single Face Lighted Sign			2010	2,620		10			2,620	17
18	Shower Remodels (concrete shower stalls, sealer, paint)			2011	7,350		10			7,350	18
19	Office Partitions			2011	2,893		10			2,893	19
20	Phys Ther Addition:wood frame/drywall/roof/landscaping/cabinets/paint			2010	526,495		12			526,495	20
21	Air Conditioner - 5 Ton			2011	4,400		10			4,400	21
22	Lake Patio and Shelter: Roof/Footings/Gutters/Sidewalk/Washouts Around			2012	23,098		12	1,281	1,281	23,098	22
23	Theatre Room-electrical wiring/install screen & speakers			2013	15,158		10			15,158	23
24	New Water Heater			2013	10,277		10			10,277	24
25	New Furnace			2014	4,145	276	15	276		3,063	25
26											26
27	Dining Room: Drywall/Beams/Trim/Paint/Wallpaper			2014	5,315	443	12	443		4,835	27
28	East Wing/Kitchen Doors			2014	9,000	150	10	150		9,000	28
29	Water Heater			2014	10,194	170	10	170		10,194	29
30	New Workstations - Activity to Offices- Cubicles / Cabinets			2016	12,510	1,251	10	1,251		10,841	30
31	VCT Tile - Resident Rooms			2017	24,148	2,414	10	2,414		18,311	31
32	Sidewalk			2017	10,602	706	15	706		5,360	32
33	Wallpaper-Library/TV Room/Nurses Station			2018	9,452		5			9,452	33
34	Small Asphalt Parking Area			2018	4,495	561	8	561		3,605	34
35	Nurse Call System			2018	104,793	10,479	10	10,479		66,369	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 Princeton

0047324

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	2 Carrier (4 and 5 Ton) AC Units -200 Hallway/200 Dining Room	2018	\$ 6,785	\$	5	\$	\$	\$ 6,785	37
38	Asphalt Entire Parking Lot	2019	16,824	2,103	8	2,103		11,567	38
39	4 PTAC Units	2019	3,067	359	5	359		3,067	39
40	Hall 100 Shower Privacy Curtains	2019	5,100	680	5	680		5,100	40
41	Replace Dry Pendant Sprinkler Heads	2020	6,255	625	10	625		2,971	41
42	AC Units - Nurse Area and Office	2021	7,000	1,400	5	1,400		4,667	42
43	2-Four Ton AC Units - Garden Ct/Front Office	2022	7,150	1,430	5	1,430		3,933	43
44	New Carpet - Front Offices	2022	3,312	662	5	662		1,545	44
45	Replace Air Pump for Heating/AC	2023	4,175	418	10	418		870	45
46	New PTAC Units	2022	2,566	513	5	513		1,326	46
47	New PTAC Units	2023	2,863	573	5	573		1,288	47
48	New PTAC Units	2023	2,856	286	10	286		595	48
49	Two New Onan Generator Radiators	2023	3,915	783	5	783		1,305	49
50	10 New Toilets-Resident Rooms	2023	4,242	424	10	424		707	50
51	Replace Walk In Freezer Compressor	2023	3,750	375	10	375		656	51
52	8 New Toilets-Resident Rooms	2024	3,513	351	10	351		410	52
53	Install New Fire Alarm Control Panel	2024	7,535	754	10	754		817	53
54	Install New 5 Ton AC with Coil	2024	5,000	417	10	417		417	54
55	Install New Rooftop AC Unit	2024	25,900	1,943	10	1,943		1,943	55
56	Install New AC Unit-Memory Lane Unit	2024	4,800	320	10	320		320	56
57	Install New York 4 Ton AC Unit	2024	4,800	560	5	560		560	57
58	Install New 72 HD Channel Com System	2024	32,576	1,357	10	1,357		1,357	58
59	Repair Generator	2024	15,075	1,256	5	1,256		1,256	59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,649,316	\$ 34,039		\$ 375,811	\$ 341,772	\$ 5,790,085	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)
C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$177,724	\$21,930	\$21,930	\$	5-15 yrs	\$128,624	71
72	Current Year Purchases	59,377	1,748	1,748		5-12 yrs	1,748	72
73	Fully Depreciated Assets	938,519					938,519	73
74								74
75	TOTALS	\$1,175,620	\$23,678	\$23,678	\$		\$1,068,891	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2005 Ford E350 Van	2005	\$46,919	\$	\$	\$	4	\$46,919	76
77	Facility-Maint	2003 Chevy Pickup	2023	10,197	2,549	2,549		4	4,886	77
78	Facility	2010 Chrysler Van	2024	1,900	356	356		4	356	78
79	Patient Care	2017 Ford E350 Bus	2025	35,900	748	748		4	748	79
80	TOTALS			\$94,916	\$3,653	\$3,653	\$		\$52,909	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$10,970,552	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$61,370	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$403,142	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$341,772	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$6,911,885	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Truck - 2004	\$3,500	\$	\$3,500	86
87	2003 GMC Van - 2005	29,800		29,800	87
88	2010 Toyota Corolla	16,300		16,300	88
89					89
90	See Sch 13A	1,942,951	64,392	1,342,283	90
91	TOTALS	\$1,992,551	\$64,392	\$1,391,883	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

Facility Name:

Manor Court of Princeton

IDPH License ID Number:

0047324

Fiscal Year End:

3/31/2025

Schedule 13A

Fixed Asset Summary

	<i>Fr prior year</i>		<i>Agrees w/</i>	
	MCD CR		MCD CR	
	03/31/24	Additions	03/31/25	
Land "A"	14,300	-	14,300	
Buildings	1,663,532	-	1,663,532	
Building Improvements	85,359	-	85,359	
Equipment	179,760	-	179,760	
	1,942,951	-	1,942,951	

	<i>Fr prior year</i>		<i>Agrees w/</i>	
	MCD CR		MCD CR	
	03/31/24	MCD Depreciation	03/31/25	
Buildings	1,016,563	60,601	1,077,164	
Building Improvements	81,568	3,791	85,359	
Non-care Assets	-	-	-	
Equipment	179,760		179,760	
	1,277,891	64,392	1,342,283	

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 *

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: \$ 1,262 Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	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.

Facility Name:Manor Court of Princeton

IDPH License ID Number:0047324

Fiscal Year End:3/31/2025

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	755
Other Equipment Rental	507
Total - Line 16	1,262

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

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		1,026		1,026
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests		510		510
9	TOTALS	\$	\$ 1,536	\$	\$ 1,536
10	SUM OF line 9, col. 1 and 2 (e)	\$ 1,536			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

		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	\$	7,299	\$ 525,561	\$	7,299	\$ 525,561	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,844	132,774		1,844	132,774	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		8,162	587,639		8,162	587,639	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				380,120		380,120	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			\$	17,305	\$ 1,245,974	\$ 380,120	17,305	\$ 1,626,094	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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 216,053	\$ 216,053	1
2	Cash-Patient Deposits	34,342	34,342	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 90,000)	1,301,794	1,301,794	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	37,194	37,194	6
7	Other Prepaid Expenses	328	328	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable	6,852,350	7,532,441	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,442,061	\$ 9,122,152	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,700	13
14	Buildings, at Historical Cost	607,133	9,474,537	14
15	Leasehold Improvements, at Historical Cost		174,779	15
16	Equipment, at Historical Cost	523,703	1,270,536	16
17	Accumulated Depreciation (book methods)	(802,878)	(6,911,885)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 327,958	\$ 4,058,667	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,770,019	\$ 13,180,819	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 376,203	\$ 376,203	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	34,342	34,342	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	164,399	164,399	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	135,846	135,846	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)	\$ 710,790	\$ 710,790	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	82,500	82,500	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 82,500	\$ 82,500	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 793,290	\$ 793,290	46
47	TOTAL EQUITY(page 18, line 24)	\$ 7,976,729	\$ 12,387,529	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,770,019	\$ 13,180,819	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$5,819,161	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$5,819,161	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,157,568	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)	\$2,157,568	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)	\$7,976,729	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Princeton

0047324

Report Period Beginning: 4/1/2024

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,950,669	1
2	Discounts and Allowances for all Levels	(79,855)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,870,814	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	728,530	6
7	Oxygen	6,441	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 734,971	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	1,756	13
14	Non-Patient Meals	350	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	6,821	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,927	23
	D. Non-Operating Revenue		
24	Contributions	539	24
25	Interest and Other Investment Income***	734	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,273	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Income	131	28
28a	See Attached Sch 19A	38,444	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 38,575	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,654,560	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,110,794	31
32	Health Care	4,961,138	32
33	General Administration	1,984,061	33
	B. Capital Expense		
34	Ownership	1,057,260	34
	C. Ancillary Expense		
35	Special Cost Centers	1,876,321	35
36	Provider Participation Fee	507,418	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,496,992	40
41	Income before Income Taxes (line 30 minus line 40)**	2,157,568	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,157,568	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 859,502.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	1,616,416.00	45
46	MMAI-Medicaid is the Primary Payer	621,047.00	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	4,184,919.00	48
49	Medicare Part A	4,067,253.00	49
50	Other-(specify) Medicare Replacement/Managed Care	670,884.00	50
51	Other-(specify) Hospice	337,460.00	51
52	Other-(specify) Supported Living	1,513,333.00	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)	\$ 13,870,814	56

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name:

Manor Court of Princeton

IDPH License ID Number:

0047324

Fiscal Year End:

3/31/2025

Schedule 19A

XVII. Income Statement

Line 28a Other Income

Rental Description	Amount
Late Fees	124
Processing Fee	9,574
Maintenance Fee Income	21,960
AJ's Fitness Center	1,700
Miscellaneous Income	5,086
Total - Line 28a	38,444

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	1,918	2,072	\$ 98,571	\$ 47.57	1
2	Assistant Director of Nursing	1,172	1,306	45,235	34.64	2
3	Registered Nurses	20,812	22,175	914,368	41.23	3
4	Licensed Practical Nurses	19,965	21,401	739,346	34.55	4
5	CNAs & Orderlies	112,125	119,475	2,595,873	21.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,677	8,265	135,496	16.39	10
11	Social Service Workers	1,985	2,151	48,580	22.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	30,285	32,006	562,334	17.57	15
16	Dishwashers					16
17	Maintenance Workers	6,281	6,869	178,614	26.00	17
18	Housekeepers	17,029	18,197	292,867	16.09	18
19	Laundry	7,461	8,056	124,031	15.40	19
20	Administrator	1,754	2,080	129,512	62.27	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,668	9,215	184,539	20.03	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	2,112	2,417	36,094	14.93	31
32	Other Health Care(specify)					32
33	Other(specify)Marketing	1,862	1,992	45,866	23.03	33
34	TOTAL (lines 1 - 33)	241,106	257,677	\$ 6,131,326 *	\$ 23.79	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	Monthly	\$ 18,163	L1, C3	35
36	Medical Director	Monthly	25,047	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,670	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)		\$ 53,880		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Jennifer Diaz	Administrator	None	\$ 129,512
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 129,512
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	\$	186,684
RFMS, Inc.	Administrative Services		151,200
RSM US LLP	Accounting Services		31,885
Templin Healthcare Accounting	Accounting Services		5,933
Guided Care	Managed Care Consultant		1,000
Davis & Campbell, LLC	Legal Services		463
Jacob J. Frost, Attorn. at Law	Legal Services		478
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 377,643
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance	\$		70,460
Unemployment Compensation Insurance			2,262
FICA Taxes			409,547
Employee Health Insurance			277,244
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
401k			28,030
Other Employee Benefits			24,263
TOTAL (agree to Schedule V, line 22, col.8)			\$ 811,806
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	\$		1,992
Advertising: Employee Recruitment			22,459
Health Care Worker Background Check (Indicate # of checks performed 64)			1,589
Patient Background Checks		712	7,120
Association Dues (total from pg 22, #4)			11,039
Subscriptions			1,059
Other Licenses & Fees			880
Indirect costs			36
Less: Public Relations Expense			(675)
PAC and Lobbying payments			(3,552)
All non-allowable advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 41,947
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel	\$		
In-State Travel			180
Seminar Expense			
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			TOTAL \$ 180

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT**

****See instructions.**

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

IL HEALTHCARE ASSOCIATION (IHCA)

Amount

7,487

7,487 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)

3,552

3,552 Total
- (4)

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

IL HEALTHCARE ASSOCIATION (IHCA)

11,039

11,039 Total
- (5)

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

\$ 54,999

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.

\$ 507,418

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.

\$ 350
- (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?
Indicate the amount of income earned from providing such
transportation during this reporting period.

\$ N/A

No
- (13)

Has an audit been performed by an independent certified public accounting firm?

Firm Name: RSM US LLP

Yes
- (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.