FOR BHF USE

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2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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: 0047134

Facility Name: Manor Court of Clinton

Address: 1 Park Lane West (Number) Clinton (City) 61727 (Zip Code)

County: Dewitt

Telephone Number: (217) 935-8500 **Fax #** (217) 935-8520

HFS ID Number:

Date of Initial License for Current Owners: 04/15/2005

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		

In the event there are further questions about this report, please contact:
Name: Ron Wilson **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 4/1/2017 to 3/31/3018 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) Darcee Fanning
(Title) Regional Director

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 9, Dunlap, IL 61525
(Telephone) (630) 361-2868 Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	134	Skilled (SNF)	134	48,910	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	134	TOTALS	134	48,910	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	22,455	10,046	5,954	38,455	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,455	10,046	5,954	38,455	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.62%

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 04/15/2005

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 04/15/2005 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 134 and days of care provided 5,303

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: 3/31/2018 Fiscal Year: 3/31/2018

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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	377,972	38,558	21,377	437,907		437,907	(76,762)	361,145			1
2	Food Purchase		383,162		383,162		383,162	(70,690)	312,472			2
3	Housekeeping	181,840	35,341	74	217,255		217,255	(22,339)	194,916			3
4	Laundry	94,650	19,735		114,385		114,385	(11,766)	102,619			4
5	Heat and Other Utilities			177,520	177,520		177,520	(30,178)	147,342			5
6	Maintenance	98,954	32,563	60,855	192,372		192,372	(15,717)	176,655			6
7	Other (specify):*											7
8	TOTAL General Services	753,416	509,359	259,826	1,522,601		1,522,601	(227,452)	1,295,149			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	3,098,711	135,088	39,456	3,273,255		3,273,255	(255,179)	3,018,076			10
10a	Therapy											10a
11	Activities	102,237	3,135		105,372		105,372	(323)	105,049			11
12	Social Services	74,142			74,142		74,142		74,142			12
13	CNA Training											13
14	Program Transportation			5,988	5,988		5,988	(596)	5,392			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,275,090	138,223	63,444	3,476,757		3,476,757	(256,098)	3,220,659			16
	C. General Administration											
17	Administrative	111,333			111,333		111,333	(11,452)	99,881			17
18	Directors Fees							4,080	4,080			18
19	Professional Services			434,770	434,770		434,770	(33,967)	400,803			19
20	Dues, Fees, Subscriptions & Promotions			27,560	27,560		27,560	(1,205)	26,355			20
21	Clerical & General Office Expenses	181,124	32,666	56,858	270,648		270,648	(7,250)	263,398			21
22	Employee Benefits & Payroll Taxes			568,936	568,936		568,936	(51,995)	516,941			22
23	Inservice Training & Education			4,367	4,367		4,367		4,367			23
24	Travel and Seminar			2,009	2,009		2,009		2,009			24
25	Other Admin. Staff Transportation			524	524		524		524			25
26	Insurance-Prop.Liab.Malpractice			84,300	84,300		84,300	(9,364)	74,936			26
27	Other (specify):*											27
28	TOTAL General Administration	292,457	32,666	1,179,324	1,504,447		1,504,447	(111,153)	1,393,294			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,320,963	680,248	1,502,594	6,503,805		6,503,805	(594,703)	5,909,102			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 Clinton #0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			70,557	70,557		70,557	5	70,562			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			198,800	198,800		198,800	(33,796)	165,004			33
34	Rent-Facility & Grounds			1,374,000	1,374,000		1,374,000	(233,580)	1,140,420			34
35	Rent-Equipment & Vehicles			22,552	22,552		22,552		22,552			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,665,909	1,665,909		1,665,909	(267,371)	1,398,538			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		169,052	1,012,850	1,181,902		1,181,902		1,181,902			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,232	2,232		2,232	(2,232)				41
42	Provider Participation Fee			271,153	271,153		271,153		271,153			42
43	Other (specify):* **Disallowed Costs**	63,008		367,771	430,779		430,779	(430,779)				43
44	**TOTAL Special Cost Centers**	63,008	169,052	1,654,006	1,886,066		1,886,066	(433,011)	1,453,055			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,383,971	849,300	4,822,509	10,055,780		10,055,780	(1,295,085)	8,760,695			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 Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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	(116)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,105)	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	5	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(230,537)	43		24
25	Fund Raising, Advertising and Promotional	(36,717)	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	(1,034,565)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,309,035)		$	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)	13,950		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 13,950		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,295,085)		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

Manor Court of Clinton

ID# 0047134

Report Period Beginning: 4/1/2017

Ending: 3/31/3018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Offset Vending Machine Income	$ (2,232)	41	1
2	Adjust out Hawthorne Inn of Clinton SLF expenses	(76,762)	1	2
3	Adjust out Hawthorne Inn of Clinton SLF expenses	(70,574)	2	3
4	Adjust out Hawthorne Inn of Clinton SLF expenses	(22,339)	3	4
5	Adjust out Hawthorne Inn of Clinton SLF expenses	(11,766)	4	5
6	Adjust out Hawthorne Inn of Clinton SLF expenses	(30,178)	5	6
7	Adjust out Hawthorne Inn of Clinton SLF expenses	(15,717)	6	7
8	Adjust out Hawthorne Inn of Clinton SLF expenses	(255,179)	10	8
9	Adjust out Hawthorne Inn of Clinton SLF expenses	(323)	11	9
10	Adjust out Hawthorne Inn of Clinton SLF expenses	(596)	14	10
11	Adjust out Hawthorne Inn of Clinton SLF expenses	(11,452)	17	11
12	Adjust out Hawthorne Inn of Clinton SLF expenses	(42,566)	19	12
13	Adjust out Hawthorne Inn of Clinton SLF expenses	(1,239)	20	13
14	Adjust out Hawthorne Inn of Clinton SLF expenses	(7,336)	21	14
15	Adjust out Hawthorne Inn of Clinton SLF expenses	(51,995)	22	15
16	Adjust out Hawthorne Inn of Clinton SLF expenses	(10,515)	26	16
17	Adjust out Hawthorne Inn of Clinton SLF expenses	(33,796)	33	17
18	Adjust out Hawthorne Inn of Clinton SLF expenses	(233,580)	34	18
19	Adjust out Hawthorne Inn of Clinton SLF expenses	(7,296)	43	19
20	Marketing Wages	(56,527)	43	20
21	Part A Labs	(78,369)	43	21
22	Part A X-rays	(14,228)	43	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(1,034,565)		49

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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)				Real Estate Entity
(Non-profit Organization)		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. [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%	$ 4,080	$ 4,080	1
2	V	19	Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	8,599	8,599	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%	86	86	4
5	V	26	Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,151	1,151	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$ 13,950	$ * 13,950	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Residential Alternatives of Illinois	100%	Hawthorne Inn of Danville	Danville				1
2	Residential Alternatives of Illinois	100%	Manor Court of Clinton	Clinton				2
3	Residential Alternatives of Illinois	100%	Manor Court of Freeport	Freeport				3
4	Residential Alternatives of Illinois	100%	Manor Court of Peoria	Peoria				4
5	Residential Alternatives of Illinois	100%	Manor Court of Peru	Peru				5
6	Residential Alternatives of Illinois	100%	Manor Court of Princeton	Princeton				6
7	Residential Alternatives of Illinois	100%			Hawthorne Inn of 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	Frances House, Inc.	100%	Casa Willis	Sterling, IL	Woodburn	Sterling, IL	CILA	17
18	Frances House, Inc.	100%	Freeport Terrace	Freeport, IL				18
19	Frances House, Inc.	100%	Gordon Jones Terrace	Lanark, IL				19
20	Frances House, Inc.	100%	Hallam Terrace	Rockford, IL				20
21	Frances House, Inc.	100%	Hammett House	Sterling, IL				21
22	Frances House, Inc.	100%	Kanthak House	Ottawa, IL				22
23	Frances House, Inc.	100%	Olson Terrace	Rockford, IL				23
24	Frances House, Inc.	100%	Ridge Terrace	Freeport, IL				24
25	Frances House, Inc.	100%	Cantebury Place	Rockford, IL				25
26	Frances House, Inc.	100%	Glenwood Villa	Rockford, IL				26
27	Frances House, Inc.	100%	Rockton Court	Rockford, IL				27
28	Frances House, Inc.	100%	Rose House	Moline, IL				28
29	Frances House, Inc.	100%	Seborg Terrace	Rockford, IL				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John Kniery	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	$ 644	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	859	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	859	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	859	L18, C7	4
5	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	859	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	$ 4,080		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 Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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	341,640	16	$ 28,500	$	48,910	$ 4,080	1
2	19	Professional Services	Weighted Avg BDA	341,640	16	60,058	$	48,910	8,599	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA	341,640	16	239		48,910	34	3
4	21	Clerical & General Office	Weighted Avg BDA	341,640	16	605		48,910	86	4
5	26	Property Insurance	Weighted Avg BDA	341,640	16	8,040		48,910	1,151	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 97,442	$		$ 13,950	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	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 & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 258,834	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2016	$ 192,810	2
3. Under or (over) accrual (line 2 minus line 1).		$ (66,024)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 246,975	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.)		$ 17,849	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.	SLF Portion of Expense	(33,796)	
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.		$ 165,004	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2013	208,602	8
2014	215,969	9
2015	217,630	10
2016	192,810	11
2017	196,175	12

This facility is leased from an unrelated for-profit entity. The lease agreement requires the lessee to pay the real estate taxes. Amount accrued includes 12 months of 2017 and 3 months of 2018. The real estate tax estimate is based on 2016 tax bill. Taxes paid are for the 2016 tax bill. See Att Sch for the portion of real estate taxes allocated to the SNF portion.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' PREPARATION REPORT

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manor Court of Clinton COUNTY Dewitt

FACILITY IDPH LICENSE NUMBER 0047134

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

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

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	07-34-304-001	Lot 1 & out Lot A & B	$ 196,174.86	$ 162,825.13
2.		Liberty Village Subdivision	$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 196,174.86	$ 162,825.13

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,256 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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. 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: N/A
2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization:
4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	N/A Facility Leased			$	1
2					2
3	TOTALS			$	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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	134				$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Electric Sign			2005	4,433		10			4,433	9
10	Canopy, Fiberglass Insulation			2006	16,622	1,108	15	1,108		13,414	10
11	Sign, Tub Installation			2007	8,636	108	10	108		8,636	11
12	Install smoke seams/seals, Relocate dry pendent sprinkler head:			2008	11,394	789	10-25 yrs	789		7,631	12
13	Hot Water Supply Boiler			2010	9,445	473	20	473		3,857	13
14	Cable Sytem			2010	2,500	250	10	250		2,000	14
15	Door Alarm for Wandering Residents			2012	3,564	356	10	356		2,108	15
16	Workstation-Cabinets with Overhead Doors/File Cabinets/Chair/Partitior			2012	7,550	755	10	755		4,027	16
17	Conference Room Remodel-Vct/Drywall/Paint Walls/Paint Doors/Electric			2013	36,011	3,001	12	3,001		15,254	17
18	Telephone System in New Offices-Dialysis and MDS Offices			2013	2,581	258	10	258		1,312	18
19	New Roof			2013	99,165	9,917	10	9,917		43,798	19
20	Dialysis Room electrical work			2013	3,740	187	20	187		873	20
21	Workstation-Cabinets with Overhead Doors/File Cabinets/Chair/Partitior			2013	9,879	823	12	823		4,116	21
22	Double Face Lighted Sign with Message Center			2014	36,383	3,638	10	3,638		15,462	22
23											23
24	Single Faced Lighted Sign - Outside of SKN Bounce Back			2014	3,013	301	10	301		1,154	24
25	PTAC Units in Resident Rooms			2014	2,591	518	5	518		1,986	25
26	Remove/Replace Entryway into Bounceback Building			2015	3,395	283	12	283		707	26
27	Replace Coil/Condensing Unit			2016	4,400	293	15	293		513	27
28	Two Garage Doors/Openers			2016	8,335	834	10	834		1,320	28
29	Fire Double Door-Hallway			2018	9,714	81	10	81		81	29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37							$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 283,351	$ 23,973		$ 23,973	$	$ 132,682	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 Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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	$ 325,966	$ 41,348	$ 41,348	$	3-15 yrs	$ 202,960	71
72	Current Year Purchases	18,414	1,741	1,741		5-15 yrs	1,741	72
73	Fully Depreciated Assets	179,312	2,425	2,425			179,312	73
74								74
75	TOTALS	$ 523,692	$ 45,514	$ 45,514	$		$ 384,013	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	2013 Ford E350 Van	2013	51,365	$ 1,070	$ 1,075	$ 5	4	$ 51,365	76
77										77
78										78
79										79
80	TOTALS			$ 51,365	$ 1,070	$ 1,075	$ 5		$ 51,365	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)	$ 858,408	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 70,557	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 70,562	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 5	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 568,060	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	2003 GMC Van - 2005	$ 29,800	$	$ 29,800	86
87	2006 Toyota Corolla - 2006	14,900		14,900	87
88	1991 Ford F250 - 2007	6,159		6,159	88
89					89
90					90
91	TOTALS	$ 50,859	$	$ 50,859	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.

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Mid-Illini Healthcare, Inc.

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:	2004	98	4/15/2006	$ 1,374,000			3
4	Additions	2006	63					4
5	Allocated to SLF				(233,580)			5
6								6
7	TOTAL		161		$ 1,140,420 **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
This amount was calculated by dividing the total amount to be amortized N/A
by the length of the lease .

9. Option to Buy: [X] YES [ ] NO Terms: Fair Market Value *

10. Effective dates of current rental agreement:
Beginning 4/14/2015
Ending 4/14/2019

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

	Fiscal Year Ending	Annual Rent
12.	3/31/2019	$ 1,374,000
13.	/2020	$
14.	/2021	$

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: $ 22,552 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	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Manor Court of Clinton**
IDPH License ID Number: **0047134**
Fiscal Year End: **3/31/3018**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	22,552
Office Equipment	
Other Equipment Rental	
Total - Line 16	**22,552**

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(3)	hrs	$	5,473	$ 394,021	$	5,473	$ 394,021	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,819	130,993		1,819	130,993	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		6,430	462,987		6,430	462,987	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				169,052		169,052	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	39(3)				24,849			24,849	12
13	Other (specify):									13
14	TOTAL			$	13,722	$ 1,012,850	$ 169,052	13,722	$ 1,181,902	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

STATE OF ILLINOIS

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 3/31/3018 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 4,699	$ 4,699	1
2	Cash-Patient Deposits	17,670	17,670	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 483,000)	1,468,644	1,468,644	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	51,912	51,912	6
7	Other Prepaid Expenses	1,986	1,986	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,544,911	$ 1,544,911	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	273,210	283,351	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	636,058	575,057	16
17	Accumulated Depreciation (book methods)	(618,915)	(568,060)	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)**	$ 290,353	$ 290,348	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,835,264	$ 1,835,259	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 174,064	$ 174,064	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,670	17,670	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	94,453	94,453	30
31	Accrued Taxes Payable (excluding real estate taxes)	98,730	98,730	31
32	Accrued Real Estate Taxes(Sch.IX-B)	246,975	246,975	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Interdivision Payable	2,264,892	2,264,892	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,896,784	$ 2,896,784	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	46,140	46,140	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 46,140	$ 46,140	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,942,924	$ 2,942,924	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,107,660)	$ (1,107,665)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,835,264	$ 1,835,259	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (741,714)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (741,714)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(365,946)	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)**	$ (365,946)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (1,107,660)	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,838,455	1
2	Discounts and Allowances for all Levels	147,281	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,985,736	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	571,440	6
7	Oxygen	17,054	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 588,494	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	3,615	12
13	Barber and Beauty Care	1,606	13
14	Non-Patient Meals	116	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	15,257	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	78,369	19
20	Radiology and X-Ray	4,611	20
21	Other Medical Services	8,489	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 112,063	23
	D. Non-Operating Revenue		
24	Contributions	1,493	24
25	Interest and Other Investment Income***	923	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,416	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a	See Attached Schedule 19A	1,125	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,125	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,689,834	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,522,601	31
32	Health Care	3,476,757	32
33	General Administration	1,504,447	33
	B. Capital Expense		
34	Ownership	1,665,909	34
	C. Ancillary Expense		
35	Special Cost Centers	1,614,913	35
36	Provider Participation Fee	271,153	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,055,780	40
41	**Income before Income Taxes (line 30 minus line 40)****	(365,946)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (365,946)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,819,091	44
45	Private Pay - Net Inpatient Revenue	2,474,751	45
46	Medicare - Net Inpatient Revenue	2,438,512	46
47	Other-(specify) Medicare Replacement	47,588	47
48	Other-(specify) Managed Care	205,794	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 8,985,736	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Manor Court of Clinton**
IDPH License ID Number: **0047134**
Fiscal Year End: **3/31/3018**

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Late Fees	313
Processing Fee	727
Maintenance Fee Income	
AJ's Fitness Center	85
Total - Line 16	**1,125**

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,736	1,824	$ 71,701	$ 39.32	1
2	Assistant Director of Nursing	1,800	1,848	63,123	34.16	2
3	Registered Nurses	14,324	15,119	405,777	26.84	3
4	Licensed Practical Nurses	30,565	32,178	796,844	24.76	4
5	CNAs & Orderlies	129,616	135,562	1,682,527	12.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,669	10,331	102,237	9.90	10
11	Social Service Workers	3,874	4,110	74,142	18.04	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	33,542	34,604	377,972	10.92	15
16	Dishwashers					16
17	Maintenance Workers	5,844	6,199	98,954	15.96	17
18	Housekeepers	17,214	18,280	181,840	9.95	18
19	Laundry	10,578	10,824	94,650	8.74	19
20	Administrator	1,988	2,068	111,333	53.84	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,652	12,496	181,124	14.49	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,936	2,080	53,166	25.56	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,892	2,080	25,573	12.30	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	2,008	2,080	63,008	30.29	33
34	TOTAL (lines 1 - 33)	278,238	291,682	$ 4,383,971 *	$ 15.03	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 21,377	L1, C3	35
36	Medical Director	Monthly		L9, C3	36
37	Medical Records Consultant	Monthly		L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly		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)		$ 21,377		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	43	$ 1,696	L10,C3	50
51	Licensed Practical Nurses	323	9,692	L10,C3	51
52	Certified Nurse Assistants/Aides	483	9,665	L10,C3	52
53	TOTAL (lines 50 - 52)	849	$ 21,053		53

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Katheryn Eyre	Administrator	None	$ 111,333
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 111,333

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
RFMS, Inc.	Administrative Services	$ 171,600
LTC Support Services, LLC	Support Services	208,296
McGladrey LLP	Accounting Services	29,536
Templin Healthcare Accounting	Accounting Services	4,383
Stephen P. Kelly, Attorney at Law	Legal Services	20
Davis & Campbell, LLC	Legal Services	20,335
The Spielberger Law Group	Legal Services	600
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 434,770

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 41,186
Unemployment Compensation Insurance	15,956
FICA Taxes	298,793
Employee Health Insurance	141,054
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k	10,860
Other Employee Benefits	9,092
Indirect costs	
TOTAL (agree to Schedule V, line 22, col.8)	$ 516,941

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	$
Advertising: Employee Recruitment	8,766
Health Care Worker Background Check	
(Indicate # of checks performed 60)	1,493
Patient Background Checks 183	1,830
Subscriptions	2,917
IHCA Dues	9,438
Other Licenses & Fees	1,877
Indirect costs	34
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 26,355

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,009
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,009

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Clinton # 0047134 Report Period Beginning: 4/1/2017 Ending: 3/31/3018

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **9,438 IHCA**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5-15 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **73,080** Line **10**

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

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **271,153**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' PREPARATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **116**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% line 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**

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

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? **Yes**
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees