		FOR BHF USE					

LL1

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.

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

I. IDPH License ID Number: 0047316

Facility Name: Manor Court of Peru

Address: 3230 Becker Drive (Number) Peru (City) 61354 (Zip Code)

County: La Salle

Telephone Number: (815) 220-1440 **Fax #** None

HFS ID Number:

Date of Initial License for Current Owners: 08/19/05

Type of Ownership:

- [X] VOLUNTARY,NON-PROFIT
  - [X] Charitable Corp.
  - [ ] Trust
- [ ] PROPRIETARY
  - [ ] Individual
  - [ ] Partnership
  - [ ] Corporation
  - [ ] "Sub-S" Corp.
  - [ ] Limited Liability Co.
  - [ ] Trust
  - [ ] Other
- [ ] GOVERNMENTAL
  - [ ] State
  - [ ] County
  - [ ] Other

IRS Exemption Code 501 (c) 3

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 4/1/2019 to 3/31/20 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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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 6/1/19

	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	114	Skilled (SNF)	126	45,384	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	16	Sheltered Care (SC)	4	2,196	5
6		ICF/DD 16 or Less			6
7	130	TOTALS	130	47,580	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	16,347	11,298	9,303	36,948	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		1,478		1,478	12
13	DD 16 OR LESS					13
14	TOTALS	16,347	12,776	9,303	38,426	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.76%

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 02/08/05

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 126 and days of care provided 8,147

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: 3/31/20 Fiscal Year: 3/31/20

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	429,711	49,376	20,414	499,501		499,501		499,501			1
2	Food Purchase		414,454		414,454		414,454	(1,030)	413,424			2
3	Housekeeping	235,900	59,020		294,920		294,920		294,920			3
4	Laundry	56,070	18,595		74,665		74,665		74,665			4
5	Heat and Other Utilities			129,574	129,574		129,574		129,574			5
6	Maintenance	83,844	36,181	55,390	175,415		175,415	(5,566)	169,849			6
7	Other (specify):*											7
8	TOTAL General Services	805,525	577,626	205,378	1,588,529		1,588,529	(6,596)	1,581,933			8
	B. Health Care and Programs											
9	Medical Director			22,750	22,750		22,750		22,750			9
10	Nursing and Medical Records	2,857,963	181,150	22,542	3,061,655		3,061,655		3,061,655			10
10a	Therapy											10a
11	Activities	141,553	2,935		144,488		144,488		144,488			11
12	Social Services	72,970			72,970		72,970		72,970			12
13	CNA Training											13
14	Program Transportation			2,705	2,705		2,705		2,705			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,072,486	184,085	47,997	3,304,568		3,304,568		3,304,568			16
	C. General Administration											
17	Administrative	68,078			68,078		68,078		68,078			17
18	Directors Fees							2,388	2,388			18
19	Professional Services			348,325	348,325		348,325	144	348,469			19
20	Dues, Fees, Subscriptions & Promotions			30,075	30,075		30,075	(2,613)	27,462			20
21	Clerical & General Office Expenses	126,557	39,726	57,904	224,187		224,187	109	224,296			21
22	Employee Benefits & Payroll Taxes			553,520	553,520		553,520		553,520			22
23	Inservice Training & Education			3,579	3,579		3,579		3,579			23
24	Travel and Seminar			238	238		238		238			24
25	Other Admin. Staff Transportation			195	195		195		195			25
26	Insurance-Prop.Liab.Malpractice			150,642	150,642		150,642	17,377	168,019			26
27	Other (specify):*											27
28	TOTAL General Administration	194,635	39,726	1,144,478	1,378,839		1,378,839	17,405	1,396,244			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,072,646	801,437	1,397,853	6,271,936		6,271,936	10,809	6,282,745			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 Peru #0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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			73,042	73,042		73,042	623,232	696,274			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							491,315	491,315			32
33	Real Estate Taxes							142,730	142,730			33
34	Rent-Facility & Grounds			1,111,800	1,111,800		1,111,800	(1,111,800)				34
35	Rent-Equipment & Vehicles			37,527	37,527		37,527		37,527			35
36	Other (specify):* **MIP Insurance**							67,139	67,139			36
37	**TOTAL Ownership**			1,222,369	1,222,369		1,222,369	212,616	1,434,985			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			4,770	4,770		4,770		4,770			38
39	Ancillary Service Centers		256,896	1,279,733	1,536,629		1,536,629		1,536,629			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,756	2,756		2,756	(2,756)				41
42	Provider Participation Fee			238,273	238,273		238,273		238,273			42
43	Other (specify):* **Disallowed Costs**	57,233		459,415	516,648		516,648	(516,648)				43
44	**TOTAL Special Cost Centers**	57,233	256,896	1,984,947	2,299,076		2,299,076	(519,404)	1,779,672			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,129,879	1,058,333	4,605,169	9,793,381		9,793,381	(295,979)	9,497,402			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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,030)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(115)	30		9
10	Interest and Other Investment Income	(480)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,682)	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				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(370,965)	43		24
25	Fund Raising, Advertising and Promotional	(22,215)	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	(131,790)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (529,277)		$	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)	233,298		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 233,298		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (295,979)		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 Peru

ID# 0047316

Report Period Beginning: 4/1/2019

Ending: 3/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Nonallowable marketing salaries	$ (57,233)	43	1
2	Labs - Part A	(45,143)	43	2
3	X-Rays - Part A	(18,010)	43	3
4	Offset Vending Machine revenue	(2,756)	41	4
5	Capitalized Repairs over $2,500	(5,566)	6	5
6	Loss on Disposal of Asset	(3,082)	43	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
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26				26
27				27
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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**	(131,790)		49

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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)		Danville Independence	Danville	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%	$ 2,388	$ 2,388	1
2	V	19	Professional Services		Residential Alternatives of Illinois, Inc.	100.00%	144	144	2
3	V	20	Dues, Fees & Subscriptions		Residential Alternatives of Illinois, Inc.	100.00%	69	69	3
4	V	21	Clerical & General Office		Residential Alternatives of Illinois, Inc.	100.00%	109	109	4
5	V	26	Property Insurance		Residential Alternatives of Illinois, Inc.	100.00%	1,066	1,066	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			$			$ 3,776	$ * 3,776	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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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 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)	
15	V	26	Insurance		Peru Becker, Ltd., NFP	0.00%	$ 16,311	$ 16,311	15
16	V	30	Depreciation Expense		Peru Becker, Ltd., NFP	0.00%	623,347	623,347	16
17	V	32	Interest	445	Peru Becker, Ltd., NFP	0.00%	464,832	464,387	17
18	V	32	Amortization		Peru Becker, Ltd., NFP	0.00%	27,408	27,408	18
19	V	33	Real Estate Tax		Peru Becker, Ltd., NFP	0.00%	142,730	142,730	19
20	V	34	Facility Rent	1,111,800	Peru Becker, Ltd., NFP	0.00%		(1,111,800)	20
21	V	36	MIP Insurance		Peru Becker, Ltd., NFP	0.00%	67,139	67,139	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			$ 1,112,245			$ 1,341,767	$ * 229,522	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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 Fre	Freeport, IL	Supportive Living F	7
8	Residential Alternatives of Illinois	100%			Hawthorne Inn of Peo	Peoria, IL	Assisted Living Faci	8
9	Residential Alternatives of Illinois	100%			Hawthorne Inn of Per	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 Fre	Freeport, IL	Independent Living	13
14	Residential Alternatives of Illinois	100%			Liberty Estates of Peo	Peoria, IL	Independent Living	14
15	Residential Alternatives of Illinois	100%			Liberty Estates of Per	Peru, IL	Independent Living	15
16	Residential Alternatives of Illinois	100%	Windmill Manor	Coralville IA				16
17	Residential Alternatives of Illinois	100%			Hawthorne Inn of Roc	Rochelle, IL	Assisted Living Faci	17
18	Frances House, Inc.	100%	Casa Willis	Sterling, IL	Woodburn	Sterling, IL	CILA	18
19	Frances House, Inc.	100%	Freeport Terrace	Freeport, IL				19
20	Frances House, Inc.	100%	Gordon Jones Terrace	Lanark, IL				20
21	Frances House, Inc.	100%	Hallam Terrace	Rockford, IL				21
22	Frances House, Inc.	100%	Hammett House	Sterling, IL				22
23	Frances House, Inc.	100%	Kanthak House	Ottawa, IL				23
24	Frances House, Inc.	100%	Olson Terrace	Rockford, IL				24
25	Frances House, Inc.	100%	Ridge Terrace	Freeport, IL				25
26	Frances House, Inc.	100%	Cantebury Place	Rockford, IL				26
27	Frances House, Inc.	100%	Glenwood Villa	Rockford, IL				27
28	Frances House, Inc.	100%	Rockton Court	Rockford, IL				28
29	Frances House, Inc.	100%	Rose House	Moline, IL				29
30	Frances House, Inc.	100%	Seborg Terrace	Rockford, IL				30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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 Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	John Kniery	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	$ 597	L18, C7	1
2	Doug Biederstedt	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	398	L18, C7	2
3	Jeff Shaw	Secretary & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	597	L18, C7	3
4	William Kempiners	Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	597	L18, C7	4
5	Ben McMahan	President & Director	Administrative	0.00	See Att. Sch 7A	1	<1%	Director Fees	199	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	$ 2,388		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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	353,190	17	$ 18,000	$	46,848	$ 2,388	1
2	19	Professional Services	Weighted Avg BDA	353,190	17	1,086	$	46,848	144	2
3	20	Dues, Fees & Subscriptions	Weighted Avg BDA	353,190	17	520		46,848	69	3
4	21	Clerical & General Office	Weighted Avg BDA	353,190	17	819		46,848	109	4
5	26	Property Insurance	Weighted Avg BDA	353,190	17	8,040		46,848	1,066	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					$ 28,465	$		$ 3,776	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Cambridge Realty Capital		X	Refinance - w/ trade premium			$	$			$	1
2	Ltd. Of Illinois - SNF			of $611,316 as of 3/31/20	$63,289.78	6/1/2013	13,860,000	12,513,239	5/1/2043	3.8000	464,832	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$63,289.78		$ 13,860,000	$ 12,513,239			$ 464,832	9
	B. Non-Facility Related*											
10	Cambridge Realty Capital						5,940,000	5,173,672	5/1/2043	3.8000	199,214	10
11	Ltd. Of Illinois - Non SNF							Offset Interest Income			(925)	11
12								Amortization			27,408	12
13								Offset Non SNF Interest Expense			(199,214)	13
14	TOTAL Non-Facility Related						$ 5,940,000	$ 5,173,672			$ 26,483	14
15	TOTALS (line 9+line14)						$ 19,800,000	$ 17,686,911			$ 491,315	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 67,139 Line # 36

* 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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 253,935	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.)	2018	$ 202,715	2
3. Under or (over) accrual (line 2 minus line 1).		$ (51,220)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 255,120	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **Adjust out ALF portion of expense**		(61,170)	
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.		$ 142,730	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015	164,672	8
	2016	190,843	9
	2017	200,758	10
	2018	202,715	11
	2019	203,412	12

This facility was leased from an unrelated for-profit entity and was purchased by a related party in July 2009. Amount accrued includes 12 months of 2019 and 3 months of 2020. The real estate tax estimate is based on the 2018 tax bills. Taxes paid are for the 2018 tax bill. The related party also pays real estate taxes for property not operated by the SNF.

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2019	$	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

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manor Court of Peru COUNTY La Salle

FACILITY IDPH LICENSE NUMBER 0047316

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 2019 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 2019.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17-09-139-001	Liberty Village Second Add Lot 7	$ 122,298.14	$ 85,608.69
2.	17-09-124-003	Liberty Lane Village Subd Lot 1, 3	$ 1,974.20	$ 1,381.94
3.	17-09-124-004	Liberty Lane Village Subd Lot 1, 2	$ 78,360.24	$ 54,852.16
4.	17-09-414-008	Liberty Lane Village II First Addt Lot	$ 18.72	$
5.	17-09-415-003	Liberty Lane Village II First Addt Lot	$ 696.28	$
6.	17-09-417-001	Sub Lots 19A-21B Liberty Lane Villa;	$ 12.88	$
7.	17-09-417-002	Sub Lots 19A-21B Liberty Lane Villa;	$ 12.88	$
8.	17-09-417-003	Sub Lots 19A-21B Liberty Lane Villa;	$ 12.88	$
9.	17-09-417-005	Sub Lots 19A-21B Liberty Lane Villa;	$ 12.88	$
10.	17-09-417-006	Sub Lots 19A-21B Liberty Lane Villa;	$ 12.88	$
		TOTALS	$ 203,411.98	$ 141,842.79

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,122 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. 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	Facility - SNF	3.42 acres	2009	$ 350,000	1
2	Facility - SNF	6 Lots	2017	150,000	2
3	TOTALS	#VALUE!		$ 500,000	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	130		2009		$ 13,641,000	$	25	$ 545,670	$ 545,670	$ 5,865,991	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Electric Sign and Water Heater			2005	7,758		10			7,758	9
10	Roof			2006	5,050		10			5,050	10
11	Sprinkler System, Asphalt Ramp, Paved parking lot & sidewalks			2009	1,060,899	176	8-15 yrs	70,176	70,000	762,665	11
12	Call Light System in Therapy			2010	4,877	406	10	406		4,877	12
13	Wander Security Panel			2012	3,140	314	10	314		2,355	13
14	Vinyl Tile/Wallpaper/Paint in Dining Room			2013	11,511	1,151	10	1,151		8,057	14
15	Water Heater			2013	8,877	889	10	889		6,140	15
16	Air Conditioner			2013	3,150	315	10	315		2,179	16
17	Mag Lock/Electromagnetic Lock			2013	2,998	300	10	300		2,049	17
18	Water Softener - Entire SNF Facility			2014	6,540	654	10	654		4,033	18
19	Fire Alarm - Manor Court Building			2014	6,830	683	10	683		3,813	19
20	Water Heater - Services Resident Rooms			2015	3,197	320	10	320		1,678	20
21	Single Faced Lighted Sign - Outside of SNF Building			2014	3,345	335	10	335		1,951	21
22	New PTAC units - Resident Rooms			2015	3,522	704	5	704		3,229	22
23	New Nurse Call System			2015	108,573	10,858	10	10,858		49,939	23
24	New Water Heater			2015	5,502	551	10	551		2,568	24
25	Amber Message Sign			2015	12,675	1,268	10	1,268		5,705	25
26	New Water Heater			2016	5,631	563	10	563		2,393	26
27	Hot Water Heater - Laundry Room/Hallway			2016	10,041	1,004	10	1,004		3,514	27
28	Cublicle Workstations - PT Treatment Rooms			2016	3,552	296	12	296		1,159	28
29	Car Port Columns			2017	15,650	1,565	10	1,565		3,782	29
30	New PTAC units - Resident Rooms			2018	3,566	713	5	713		1,545	30
31	100/200 Hall Bathrooms-Tile/Shower Walls/Grab Bars/Fixtures			2018	28,455	2,372	12	2,372		4,743	31
32	Office-1 Large into 2 Smaller Offices-Drywall/Paint/Lighting			2018	8,210	684	12	684		1,254	32
33	HVAC-2 Furnaces/2 AC UNITS-Garden Court			2018	24,150	1,610	15	1,610		2,818	33
34	Water Heater-Off Laundry Room			2019	12,023	1,202	10	1,202		1,503	34
35	Water Heater-Off Laundry Room			2019	6,931	693	10	693		866	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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	Water Heater-Off Laundry Room	2019	6,930	693	10	693	$	$ 866	37
38	New Vinyl Plank Flooring-Garden Court	2019	2,793	186	10	186		186	38
39	Asphalt Entire Parking Lot	2019	19,540	1,425	8	1,425		1,425	39
40	New Vinyl Plank Flooring/Cove Base-Library & Garden Court	2019	2,581		10	129	129	129	40
41	Installed 8 High Pressure Gas Regulators in Mechanical Room	2020	2,985		10	149	149	149	41
42									42
43									43
44									44
45									45
46									46
47	Additional Financial Statement Depreciation Expense			393			(393)		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)		$ 15,052,482	$ 32,323		$ 647,878	$ 615,555	$ 6,766,369	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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	$ 671,664	$ 34,702	$ 42,379	$ 7,677	3-15 yrs	$ 580,292	71
72	Current Year Purchases	8,636	392	392		5-15 yrs	392	72
73	Fully Depreciated Assets	153,179					153,179	73
74								74
75	TOTALS	$ 833,479	$ 35,094	$ 42,771	$ 7,677		$ 733,863	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	2003 GMC Van	2005	$ 29,800	$	$	$	4	$ 29,800	76
77	Patient Care	2003 Chevy Silverado	2013	14,380				4	14,385	77
78	Patient Care	2013 Ford F-150	2013	22,500	5,625	5,625		4	15,469	78
79										79
80	TOTALS			$ 66,680	$ 5,625	$ 5,625	$		$ 59,654	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)	$ 16,452,641	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 73,042	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 696,274	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 623,232	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 7,559,886	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	2010 Toyota Corolla - 2010	$ 16,300	$	$ 16,300	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 16,300	$	$ 16,300	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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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. 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: ☐ YES ☐ NO Terms: N/A *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2021	$
13.	/2022	$
14.	/2023	$

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: $ 37,527 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					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 Peru**
IDPH License ID Number: **0047316**
Fiscal Year End: **3/31/20**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	37,010
Other Equipment Rental	517
Total - Line 16	**37,527**

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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		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	$	7,173	$ 516,454	$	7,173	$ 516,454	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,619	116,587		1,619	116,587	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		10,371	746,692		10,371	746,692	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				256,896		256,896	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			$	19,163	$ 1,379,733	$ 256,896	19,163	$ 1,636,629	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 Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 3/31/20 (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	$ 144,420	$ 211,121	1
2	Cash-Patient Deposits	14,844	14,844	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 598,000)	583,956	777,463	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(4,275)	12,408	6
7	Other Prepaid Expenses	5,692	8,437	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable	14,971,484	12,885,650	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 15,716,121	$ 13,909,923	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	150,000	500,000	13
14	Buildings, at Historical Cost	352,756	15,052,482	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	615,747	900,159	16
17	Accumulated Depreciation (book methods)	(651,426)	(7,559,886)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Att Sch 17A		1,602,833	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 467,077	$ 10,495,588	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 16,183,198	$ 24,405,511	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 396,883	$ 413,683	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,844	14,844	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	119,547	119,547	30
31	Accrued Taxes Payable (excluding real estate taxes)	101,753	101,753	31
32	Accrued Real Estate Taxes(Sch.IX-B)	(82)	255,120	32
33	Accrued Interest Payable		38,228	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)**	$ 632,945	$ 943,175	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		17,686,911	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	45,000	45,000	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 45,000	$ 17,731,911	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 677,945	$ 18,675,086	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 15,505,253	$ 5,730,425	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 16,183,198	$ 24,405,511	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Facility Name: **Manor Court of Peru**
IDPH License ID Number: **0047316**
Fiscal Year End: **3/31/20**

Schedule 17A

XV. Balance Sheet
Line 23 Long Term Assets Other (specify):

Description	Operating	After Consolidation
Real Estate Tax Escrow		113,110
Insurance Escrow		5,600
MIP Insurance Escrow		50,864
Reserve for Replacement		515,171
Capitalized Loan Fee		1,309,348
Amortization Loan Fee		(391,260)
Total - Line 36	**-**	**1,602,833**

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 14,940,862	1
2	Restatements (describe):		2
3	**Prior Period Adjustment**	(49,640)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 14,891,222	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	614,031	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)**	$ 614,031	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)**	$ 15,505,253	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	$ 9,153,766	1
2	Discounts and Allowances for all Levels	(1,499,782)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,653,984	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,401,221	6
7	Oxygen	20	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,401,241	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	6,605	12
13	Barber and Beauty Care	5,381	13
14	Non-Patient Meals	1,030	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	292,767	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,574	19
20	Radiology and X-Ray	5,060	20
21	Other Medical Services	18,405	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 350,822	23
	D. Non-Operating Revenue		
24	Contributions	585	24
25	Interest and Other Investment Income***	480	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,065	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Transportation Income**		28
28a	**See Attached Schedule 19A**	300	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 300	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,407,412	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,588,529	31
32	Health Care	3,304,568	32
33	General Administration	1,378,839	33
	B. Capital Expense		
34	Ownership	1,222,369	34
	C. Ancillary Expense		
35	Special Cost Centers	2,060,803	35
36	Provider Participation Fee	238,273	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,793,381	40
41	**Income before Income Taxes (line 30 minus line 40)****	614,031	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 614,031	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,962,361	44
45	Private Pay - Net Inpatient Revenue	2,524,810	45
46	Medicare - Net Inpatient Revenue	1,940,838	46
47	Other-(specify) **Medicare Replacement**	141,198	47
48	Other-(specify) **Managed Care**	1,084,777	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,653,984	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 Peru**
IDPH License ID Number: **0047316**
Fiscal Year End: **3/31/20**

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Late Fees	280
Processing Fee	20
Total - Line 16	**300**

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

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	1,840	2,080	$ 77,735	$ 37.37	1
2	Assistant Director of Nursing	1,737	1,897	63,617	33.54	2
3	Registered Nurses	24,934	27,245	776,901	28.52	3
4	Licensed Practical Nurses	21,986	23,753	611,598	25.75	4
5	CNAs & Orderlies	82,837	88,820	1,297,657	14.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,546	10,351	141,553	13.68	10
11	Social Service Workers	4,087	4,461	72,970	16.36	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	32,304	34,737	429,711	12.37	15
16	Dishwashers					16
17	Maintenance Workers	6,257	6,485	83,844	12.93	17
18	Housekeepers	17,484	18,635	235,900	12.66	18
19	Laundry	5,090	5,420	56,070	10.35	19
20	Administrator	1,860	2,080	68,078	32.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,369	7,884	126,557	16.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,994	2,146	30,455	14.19	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	2,465	2,769	57,233	20.67	33
34	TOTAL (lines 1 - 33)	221,790	238,763	$ 4,129,879 *	$ 17.30	34

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	$ 20,414	L1, C3	35
36	Medical Director	Monthly	22,750	L9, C3	36
37	Medical Records Consultant	Monthly	2,114	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,906	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)		$ 56,184		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lorrie Lieske	Administrator	None	$ 68,078
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 68,078

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	$ 164,316
RFMS, Inc.	Administrative Services	144,000
McGladrey LLP	Accounting Services	34,674
Templin Healthcare Accounting	Accounting Services	4,230
Digital River Pacific	Computer Services	345
Davis & Campbell LLC	Legal	480
Federal Insurance Company	Legal	280
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 348,325

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 47,567
Unemployment Compensation Insurance	7,700
FICA Taxes	288,384
Employee Health Insurance	179,282
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k	20,805
Other Employee Benefits	9,782
TOTAL (agree to Schedule V, line 22, col.8)	$ 553,520

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	14,414
Health Care Worker Background Check	
(Indicate # of checks performed 2)	49
Patient Background Checks 377	3,772
Subscriptions	1,318
IHCA Dues	8,337
Other Licenses & Fees	195
Indirect costs	69
Less: Public Relations Expense	(2,682)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 27,462

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	238
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 238

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Manor Court of Peru # 0047316 Report Period Beginning: 4/1/2019 Ending: 3/31/20

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **8,337 IHCA**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

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

(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. $ **39,543** 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. $ **238,273**
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. $ **1,030**

(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 out of Schedule V? **Yes**

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