



Facility Name & ID Number Mulberry Manor

# 0025411 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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 23,360

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	64	ICF/DD 16 or Less	64	23,360	6
7	64	TOTALS	64	23,360	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	20,548			20,548	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,548			20,548	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.96%

D. How many bed-hold days during this year were paid by the Department?

89 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 01/01/1972

J. Was the facility purchased or leased after January 1, 1978?

YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	101,468	4,712	4,084	110,264		110,264		110,264	1	
2	Food Purchase		175,445		175,445		175,445		175,445	2	
3	Housekeeping	30,575	17,265		47,840		47,840	309	48,149	3	
4	Laundry		7,086	720	7,806		7,806		7,806	4	
5	Heat and Other Utilities			58,642	58,642		58,642	915	59,557	5	
6	Maintenance	37,711	23,606	6,112	67,429		67,429	23,120	90,549	6	
7	Other (specify):*									7	
8	<b>TOTAL General Services</b>	169,754	228,114	69,558	467,426		467,426	24,344	491,770	8	
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,600	6,600		6,600		6,600	9	
10	Nursing and Medical Records	818,304	26,634	9,491	854,429		854,429	4,526	858,955	10	
10a	Therapy		3,500	15,820	19,320		19,320		19,320	10a	
11	Activities	25,236		1,661	26,897		26,897		26,897	11	
12	Social Services		6,653	3,500	10,153		10,153	(4,064)	6,089	12	
13	CNA Training	12,496		1,600	14,096		14,096		14,096	13	
14	Program Transportation		12,007	3,241	15,248		15,248	3,801	19,049	14	
15	Other (specify):* <b>D.T. Program</b>			655,378	655,378		655,378	(655,378)		15	
16	<b>TOTAL Health Care and Programs</b>	856,036	48,794	697,291	1,602,121		1,602,121	(651,115)	951,006	16	
	<b>C. General Administration</b>										
17	Administrative	124,827			124,827		124,827	21,404	146,231	17	
18	Directors Fees			3,950	3,950		3,950		3,950	18	
19	Professional Services			104,415	104,415		104,415	(101,661)	2,754	19	
20	Dues, Fees, Subscriptions & Promotions			4,464	4,464		4,464	(987)	3,477	20	
21	Clerical & General Office Expenses	30,589	7,348	10,313	48,250		48,250	36,337	84,587	21	
22	Employee Benefits & Payroll Taxes			168,331	168,331		168,331	12,405	180,736	22	
23	Inservice Training & Education			567	567		567		567	23	
24	Travel and Seminar			2,436	2,436		2,436		2,436	24	
25	Other Admin. Staff Transportation									25	
26	Insurance-Prop.Liab.Malpractice			4,859	4,859		4,859	577	5,436	26	
27	Other (specify):* <b>Late Fee/Fin. Charge</b>			137	137		137	(137)		27	
28	<b>TOTAL General Administration</b>	155,416	7,348	299,472	462,236		462,236	(32,062)	430,174	28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,181,206	284,256	1,066,321	2,531,783		2,531,783	(658,833)	1,872,950	29	

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

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

Facility Name &amp; ID Number

Mulberry Manor

#0025411

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			48,053	48,053	48,053	(17,735)	30,318				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			689	689	689	(689)					32
33	Real Estate Taxes			37,883	37,883	37,883	(1,508)	36,375				33
34	Rent-Facility & Grounds			240,000	240,000	240,000	(237,813)	2,187				34
35	Rent-Equipment & Vehicles			1,966	1,966	1,966	129	2,095				35
36	Other (specify):* See Pg. 24			14,752	14,752	14,752	(14,751)	1				36
37	<b>TOTAL Ownership</b>			343,343	343,343	343,343	(272,367)	70,976				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			151,160	151,160	151,160		151,160				42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			151,160	151,160	151,160		151,160				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,181,206	284,256	1,560,824	3,026,286	3,026,286	(931,200)	2,095,086				45

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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**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.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$ (655,378)	15	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(760)	22		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	(18,373)	30		9
10	Interest and Other Investment Income	(689)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(137)	27		18
19	Entertainment				19
20	Contributions	(250)	20		20
21	Owner or Key-Man Insurance	(246)	36		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(949)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(12,460)	36		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Pg. 5A	(8,392)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (697,634)		\$	30

**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	2	
		Amount	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)	(233,566)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (233,566)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (931,200)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Mulberry Manor

ID# 0025411

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Tax Penalties & Interest	\$ (2,045)	36	1
2	Non-Care Assets: Rental Property Real Estate Taxes	(2,283)	33	2
3	Floral	(1,479)	12	3
4	Gifts to Clients	(2,576)	12	4
5	Tobacco	(9)	12	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				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	<b>Total</b>		(8,392)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mulberry Manor# 0025411

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	309	0	0	0	0	0	0	0	0	0	309	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	915	0	0	0	0	0	0	0	0	0	915	5
6	Maintenance	0	663	22,457	0	0	0	0	0	0	0	0	23,120	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>1,887</b>	<b>22,457</b>	<b>0</b>	<b>24,344</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	4,526	0	0	0	0	0	0	0	0	4,526	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(4,064)	0	0	0	0	0	0	0	0	0	0	(4,064)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	3,801	0	0	0	0	0	0	0	0	0	3,801	14
15	Other (specify):*	(655,378)	0	0	0	0	0	0	0	0	0	0	(655,378)	15
16	<b>TOTAL Health Care and Programs</b>	<b>(659,442)</b>	<b>3,801</b>	<b>4,526</b>	<b>0</b>	<b>(651,115)</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	0	21,404	0	0	0	0	0	0	0	0	21,404	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	339	(102,000)	0	0	0	0	0	0	0	0	(101,661)	19
20	Fees, Subscriptions & Promotions	(1,199)	212	0	0	0	0	0	0	0	0	0	(987)	20
21	Clerical & General Office Expenses	0	4,457	31,880	0	0	0	0	0	0	0	0	36,337	21
22	Employee Benefits & Payroll Taxes	(760)	13,165	0	0	0	0	0	0	0	0	0	12,405	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	577	0	0	0	0	0	0	0	0	0	577	26
27	Other (specify):*	(137)	0	0	0	0	0	0	0	0	0	0	(137)	27
28	<b>TOTAL General Administration</b>	<b>(2,096)</b>	<b>18,750</b>	<b>(48,716)</b>	<b>0</b>	<b>(32,062)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(661,538)</b>	<b>24,438</b>	<b>(21,733)</b>	<b>0</b>	<b>(658,833)</b>	<b>29</b>							

## STATE OF ILLINOIS

Facility Name & ID Number Mulberry Manor# 0025411

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(18,373)	638	0	0	0	0	0	0	0	0	0	(17,735)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(689)	0	0	0	0	0	0	0	0	0	0	(689)	32
33	Real Estate Taxes	(2,283)	775	0	0	0	0	0	0	0	0	0	(1,508)	33
34	Rent-Facility & Grounds	0	2,187	(240,000)	0	0	0	0	0	0	0	0	(237,813)	34
35	Rent-Equipment & Vehicles	0	129	0	0	0	0	0	0	0	0	0	129	35
36	Other (specify):*	(14,751)	0	0	0	0	0	0	0	0	0	0	(14,751)	36
37	<b>TOTAL Ownership</b>	<b>(36,096)</b>	<b>3,729</b>	<b>(240,000)</b>	<b>0</b>	<b>(272,367)</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(697,634)	28,167	(261,733)	0	0	0	0	0	0	0	0	(931,200)	45

**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
JoAnn Keller	50	Lincoln Square	Jonesboro	kel-Tech Mgmt.	Anna	Mgmt. Services
James K. Keller Family Trust	50	Glen Brook	Vienna	JR's Centre	Anna	Workshop
		Krypton	Metropolis	ILS 2, 5-8	Anna	CILA
		New Way	Anna	ILS 4	Metropolis	CILA
				ILS Land Trust	Anna	Land Trust
				CIL	Anna	CILA

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	3 Houskeeping	\$	kel-Tech Management Co.	25.00%	\$ 309	\$	309	1
2	V	5 Heat & Other Utilities		kel-Tech Management Co.	25.00%	915		915	2
3	V	6 Maintenance		kel-Tech Management Co.	25.00%	663		663	3
4	V	14 Program Transportation		kel-Tech Management Co.	25.00%	3,801		3,801	4
5	V	19 Professional Services		kel-Tech Management Co.	25.00%	339		339	5
6	V	20 Dues, Fees, & Subscriptions		kel-Tech Management Co.	25.00%	212		212	6
7	V	21 Clerical & General		kel-Tech Management Co.	25.00%	4,457		4,457	7
8	V	22 Employee Benefits		kel-Tech Management Co.	25.00%	13,165		13,165	8
9	V	26 Insurance		kel-Tech Management Co.	25.00%	577		577	9
10	V	30 Depreciation		kel-Tech Management Co.	25.00%	638		638	10
11	V	33 Real Estate Taxes		kel-Tech Management Co.	25.00%	775		775	11
12	V	34 Rent- Facility		kel-Tech Management Co.	25.00%	2,187		2,187	12
13	V	35 Rent - Equipment		kel-Tech Management Co.	25.00%	129		129	13
14	Total		\$			\$ 28,167	\$ *	28,167	14

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

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.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Nursing	\$	kel-Tech Management Co.	25.00%	\$ 4,526	\$ 4,526
16	V	17 Administration		kel-Tech Management Co.	25.00%	21,404	21,404
17	V	21 Clerical		kel-Tech Management Co.	25.00%	31,880	31,880
18	V	6 Maintenance		kel-Tech Management Co.	25.00%	22,457	22,457
19	V						
20	V						
21	V	19 Professional Services	102,000	kel-Tech Management Co.	25.00%		(102,000)
22	V	34 Building Lease	120,000	JoAnn Keller	100.00%		(120,000)
23	V	34 Building Lease	120,000	James K. Keller Family Trust	100.00%		(120,000)
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 342,000			\$ 80,267	\$ * (261,733)

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

Facility Name &amp; ID Number

Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## 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	Jacob L. Alley	50	Lincoln Square	Jonesboro				1
2	Diana Alley	50	Lincoln Square	Jonesboro				2
3	Jacob L. Alley	30	Krypton	Metropolis				3
4	Diana Alley	30	Krypton	Metropolis				4
5	James K. Keller Family Trust	50	Pilot House	Cairo				5
6	JoAnn Keller	50	Pilot House	Cairo				6
7	James A. Keller	50	Glen Brook of Vienna	Vienna				7
8	Norine Keller	50	Glen Brook of Vienna	Vienna				8
9	Don Pippins	50			CIL	Anna	CILA	9
10	Denise Pippins	50			CIL	Anna	CILA	10
11	Don Pippins	50			kel-Tech Mgmt. Co.	Anna	Mgmt. Services	11
12	Jacob L. Alley	50			kel-Tech Mgmt. Co.	Anna	Mgmt. Services	12
13	James A. Keller	25			kel-Tech Mgmt. Co.	Anna	Mgmt. Services	13
14	James K. Keller Family Trust	25			kel-Tech Mgmt. Co.	Anna	Mgmt. Services	14
15	Don Pippins	25			Independent Living Se	Anna	CILA	15
16	Jacob L. Alley	25			Independent Living Se	Anna	CILA	16
17	James A. Keller	25			Independent Living Se	Anna	CILA	17
18	James K. Keller Family Trust	25			Independent Living Se	Anna	CILA	18
19	Don Pippins	25			ILS Land Trust	Anna	Land Trust	19
20	Jacob L. Alley	25			ILS Land Trust	Anna	Land Trust	20
21	James A. Keller	25			ILS Land Trust	Anna	Land Trust	21
22	James K. Keller Family Trust	25			ILS Land Trust	Anna	Land Trust	22
23	JoAnn Keller	25			JR Center	Anna	Workshop	23
24	Don Pippins	12.5			JR Center	Anna	Workshop	24
25	JoAnn Keller	25			ILS Land Trust	Anna	Land Trust	25
26	Jacob L. Alley, II	20			Krypton	Metropolis	CILA	26
27	Josh Alley	20			Krypton	Metropolis	CILA	27
28	Jacob L. Alley	30			Krypton	Metropolis	CILA	28
29	Diana Alley	30			Krypton	Metropolis	CILA	29
30								30

Facility Name & ID Number Mulberry Manor # 0025411 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	JoAnn Keller	Owner/Admin.	Administrator	50.00	24,000	32	80.00	Admin. Wage	\$ 117,018	17-1	1
2	James A. Keller	Director	Director		18,000	5	5.00	Director Fee	1,500	18-3	2
3	Diana Alley	Director	Director		21,915	5	5.00	Director Fee	650	18-3	3
4	Ashley Alley	QIDP			1,024	9	20.00	Program	15,126	10-1	4
5	Natasha Davis	DSP						Program	5,395	10-1	5
6	Denise Pippins	Director	Director			5	5.00	Director Fee	1,050	18-3	6
7	kel-Tech Allocation										7
8	Diana Alley							Nursing	4,526	19-3	8
9	Jacob Alley							Maintenance	17,067	19-3	9
10	James A. Keller							Administration	21,404	19-3	10
11	Ashley Alley							Clerical	11,796	19-3	11
12											12
13								TOTAL	\$ 195,532		13

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

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

Facility Name & ID Number Mulberry Manor

# 0025411 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization kel-Tech Management Co.  
 Street Address 158 E. Vienna Street  
 City / State / Zip Code Anna, IL 62906  
 Phone Number ( 618) 833-5070  
 Fax Number ( 618) 833-4993

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	3	Houskeeping	Mgmt Fee Contribution	335,796	8	\$ 1,016	\$ 102,000	\$ 309	1
2	5	Utilities Elec/Gas	Mgmt Fee Contribution	335,796	8	2,633	102,000	800	2
3	5	Utilities Water	Mgmt Fee Contribution	335,796	8	380	102,000	115	3
4	6	Maint. Building	Mgmt Fee Contribution	335,796	8	220	102,000	67	4
5	6	Maint. Supplies	Mgmt Fee Contribution	335,796	8	916	102,000	278	5
6	6	Grounds Maint.	Mgmt Fee Contribution	335,796	8	1,046	102,000	318	6
7	14	Maint. Vehicle	Mgmt Fee Contribution	335,796	8	1,133	102,000	344	7
8	14	Repairs Vehicle	Mgmt Fee Contribution	335,796	8	3,326	102,000	1,010	8
9	14	Transportation	Mgmt Fee Contribution	335,796	8	7,026	102,000	2,134	9
10	14	Insurance Vehicles	Mgmt Fee Contribution	335,796	8	1,028	102,000	312	10
11	19	Legal & Accounting	Mgmt Fee Contribution	335,796	8	1,115	102,000	339	11
12	20	Dues Fees Subscriptions	Mgmt Fee Contribution	335,796	8	699	102,000	212	12
13	21	G & A Supplies	Mgmt Fee Contribution	335,796	8	6,651	102,000	2,020	13
14	21	Postage	Mgmt Fee Contribution	335,796	8	2,122	102,000	645	14
15	21	Bank Charges	Mgmt Fee Contribution	335,796	8	131	102,000	40	15
16	21	IT Services	Mgmt Fee Contribution	335,796	8	1,580	102,000	480	16
17	21	Copier Expense Service Calls	Mgmt Fee Contribution	335,796	8	72	102,000	22	17
18	21	G&A Misc.	Mgmt Fee Contribution	335,796	8	195	102,000	59	18
19	21	Software Expense	Mgmt Fee Contribution	335,796	8	796	102,000	242	19
20	21	Telephone	Mgmt Fee Contribution	335,796	8	1,514	102,000	460	20
21	21	Cell Phone Expense	Mgmt Fee Contribution	335,796	8	1,246	102,000	378	21
22	21	Utilities - Internet	Mgmt Fee Contribution	335,796	8	369	102,000	112	22
23	22	Ins. Emp. Group	Mgmt Fee Contribution	335,796	8	19,832	102,000	6,024	23
24	22	Insurance W/C	Mgmt Fee Contribution	335,796	8	3,124	102,000	949	24
25	TOTALS					\$ 58,170	\$	\$ 17,669	25

Facility Name & ID Number Mulberry Manor

# 0025411 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization kel-Tech Management Co.  
 Street Address 158 E. Vienna Street  
 City / State / Zip Code Anna, IL 62906  
 Phone Number ( 618) 833-5070  
 Fax Number ( 618) 833-4993

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Payroll Tax Expense	Mgmt Fee Contribution	335,796	8	\$ 20,383	\$ 102,000	\$ 6,191	1
2	22	Misc. Emp Benefits	Mgmt Fee Contribution	335,796	8	(7)	102,000	(2)	2
3	26	Insurance Bldg & Liab	Mgmt Fee Contribution	335,796	8	1,898	102,000	577	3
4	30	Depreciation	Mgmt Fee Contribution	335,796	8	2,100	102,000	638	4
5	33	Real Estate Taxes	Mgmt Fee Contribution	335,796	8	2,553	102,000	775	5
6	34	Lease Bldg	Mgmt Fee Contribution	335,796	8	7,200	102,000	2,187	6
7	35	Lease Equip	Mgmt Fee Contribution	335,796	8	425	102,000	129	7
8	10	Nursing	Mgmt Fee Contribution	335,796	8	14,896	14,898	4,525	8
9	17	Administration	Mgmt Fee Contribution	335,796	8	70,444	70,454	21,398	9
10	21	Clerical	Mgmt Fee Contribution	335,796	8	104,923	104,937	31,871	10
11	6	Maintenance	Mgmt Fee Contribution	335,796	8	73,909	73,919	22,450	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					\$ 298,724	\$ 264,208	\$ 90,739	25

Facility Name & ID Number

Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**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	Name of Lender	2		3	4	5	6		8	9	10						
		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			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	AJ National Bank		X	2010 E-350 Van Loan	\$357.49	4/30/13	\$ 18,489	\$ 16,318	4/30/18	6.0000	\$ 689						
2																	
3																	
4																	
5																	
<b>Working Capital</b>																	
6	Southern Trust Bank		X	Line of Credit		9/18/13			9/18/14	5.0000							
7																	
8																	
9	<b>TOTAL Facility Related</b>				\$357.49		\$ 18,489	\$ 16,318			\$ 689						
<b>B. Non-Facility Related*</b>																	
10																	
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$ 18,489	\$ 16,318			\$ 689						

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.)

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



## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mulberry Manor COUNTY Union  
 FACILITY IDPH LICENSE NUMBER 0025411  
 CONTACT PERSON REGARDING THIS REPORT Ashley Alley  
 TELEPHONE (618) 833-5070 x11 FAX #: (618) 833-4993

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

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>05-20-03-682</u>	<u>S PT W 1/2 SE S OF RD</u>	\$ <u>29,437.82</u>	\$ <u>29,437.82</u>
2. <u>05-20-03-681</u>	<u>S PT W 1/2 SE S OF RD</u>	\$ <u>853.16</u>	\$ <u>853.16</u>
3. <u>05-20-03-683</u>	<u>S PT W 1/2 SE S OF RD</u>	\$ <u>1,239.60</u>	\$ <u>1,239.60</u>
4. <u>05-20-03-679</u>	<u>S20 T12 R1W W PT S PT W 1/2 SE S</u>	\$ <u>2,283.04</u>	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>33,813.62</u></u>	\$ <u><u>31,530.58</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C.    **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

**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 Mulberry Manor

# 0025411 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 19,715 B. General Construction Type: Exterior Brick/Block Frame Metal Stud Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

- 1. Apartment
- 2. CILA Office

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

1. Total Amount Incurred: \_\_\_\_\_ 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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	Healthcare	76,230	1967	\$ 8,687	1
2	Healthcare	45,000	1976	2,700	2
3	TOTALS	121,230		\$ 11,387	3

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	30		1972		\$ 172058	\$	30	\$	\$	\$ 172,058	4
5	28		1975		151678		27			151,678	5
6	6		1979		4663		23			4,633	6
7			1979		40400		15			40,400	7
8			1987		16300		30	543	543	14,391	8
	<b>Improvement Type**</b>										
9	Gazebo		1986		2,561		5			2,561	9
10	Laundry Room		1990		18,146	576	31.5	454	(122)	10,629	10
11	Landscaping		1990		505		15			505	11
12	Central A/C		1990		9,323		10			9,050	12
13	Improvements - Blue House		1991		4,817	153	31.5	120	(33)	2,661	13
14	Blacktop Driveway		1992		3,260		15			3,260	14
15	New Roof		1992		8,055		15			8,055	15
16	Remodeled Living Room		1992		1,203		15			1,203	16
17	Remodeling		1985		1,867		15			1,867	17
18	Remodeling - Rest Room		1988		10,790		15			10,790	18
19	Seamless Gutters		1993		1,536		15	35	35	1,536	19
20	A/C & Heaters		1993		8,823		15	223	223	8,823	20
21	Dining Room Improvements		1995		9,127		15	456	456	8,208	21
22	Bath, Carpet & Fencing		1995		4,428		15			4,428	22
23	Carpet		1997		1,684		7			1,684	23
24	Smoking Room Addition		1997		46,392	1,189	39	1,160	(29)	18,657	24
25	Smoking Room Equipment		1998		952		7			952	25
26	A/C - C Wing		1998		2,446	83	15	83		2,446	26
27	Kitchen Cabnets		1998		779		7			779	27
28	A/C Office		1998		1,059	30	15	30		1,059	28
29	Storage Building		1999		3,857	257	15	257		3,726	29
30	Water Garden		2001		2,922	195	15	195		2,356	30
31	A/C Compressor		2001		1,027	69	15	68	(1)	862	31
32	Fire Supression System		2003		1,716	80	15	114	34	1,245	32
33	Jo ann's Office Remodel		2003		8,543	399	15	570	171	6,127	33
34	A/C Laundry Room		2003		1,068	36	15	71	35	746	34
35	Furnace - Blue House		2004		2,213	65	15	148	83	1,467	35
36	Stopper II Fire Alarm		2004		637		7			637	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Vinyl Fence	2004	\$ 5,350	\$ 158	15	\$ 357	\$ 199	\$ 3,332	37
38	A/C Unit Roof Mount	2004	2,473	73	15	165	92	1,595	38
39	Vinyl Windows	2005	411	27	15	27		241	39
40	Carpet Office	2006	954		7	36	36	954	40
41	Flooring - Blue House	2006	1,397	93	15	93		667	41
42	Lumber - Blue House	2006	1,742	116	15	116		822	42
43	Drainage System	2006	8,909	594	15	594		4,207	43
44	Base Board - Carpet	2006	96		7	11	11	96	44
45	Door Alarm / Bumber Guard	2007	1,315	88	15	88		572	45
46	Windows	2008	783	26	15	52	26	293	46
47	Roof - Laundry Room	2008	1,239	41	15	83	42	467	47
48	New Wall	2009	598	21	15	40	19	170	48
49	Fire Doors	2010	1,491	57	15	99	42	363	49
50	Door Knobs & Keys	2010	835	32	15	56	24	205	50
51	Sprinkler System	2011	9,462	1,862	7	1,352	(510)	2,704	51
52	Shower	2011	998	86	15	67	(19)	162	52
53	Gravel	2011	185	16	15	12	(4)	24	53
54	Sprinkler System	2012	60,000		7	8,571	8,571	16,428	54
55	Water System Upgrade	2012	10,460	497	15	697	200	1,336	55
56	Sprinkler System	2012	1,206		7	172	172	301	56
57	Compressor Unit	2012	2,090		5	299	299	423	57
58	Door Alarm	2012	1,374		5	275	275	367	58
59	Security System	2012	2,115		5	423	423	494	59
60	Sprinkler System	2013	7,000	7,000	7	500	(6,500)	500	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)		\$ 667,318	\$ 13,919		\$ 18,712	\$ 4,793	\$ 536,202	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 55,241	\$ 98	\$ 7,421	\$ 7,323		\$ 41,686	71
72	Current Year Purchases	7,448	7,448	746	(6,702)		746	72
73	Fully Depreciated Assets	106,788					106,788	73
74								74
75	TOTALS	\$ 169,477	\$ 7,546	\$ 8,167	\$ 621		\$ 149,220	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	Healthcare	1993 Ford Van	1993	\$ 25,942	\$	\$	\$	5	\$ 25,942	76
77	Healthcare	1997 Ford Van	1997	25,653				5	25,653	77
78	Healthcare	1998 Ford Van	1999	29,272				5	29,272	78
79	Healthcare	See Pg. 24		61,604	26,588	2,801	(23,787)	5	39,353	79
80	TOTALS			\$ 142,471	\$ 26,588	\$ 2,801	\$ (23,787)		\$ 120,220	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)	\$ 990,653	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 48,053	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 29,680	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (18,373)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 805,642	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Related Party

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	<b>TOTAL</b>				\$			7

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. \_\_\_\_\_ /2014                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 1,966 Description: See Pg. 24

(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	<b>TOTAL</b>		\$	\$	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.

**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.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>44</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>86</u></p>
--	---	--

**B. EXPENSES**

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)		1,909		1,909
4	Clinical Wages (b)		3,721		3,721
5	In-House Trainer Wages (c)		6,996		6,996
6	Transportation				
7	Contractual Payments		1,470		1,470
8	CNA Competency Tests				
9	TOTALS	\$	\$ 14,096	\$	\$ 14,096
10	SUM OF line 9, col. 1 and 2 (e)	\$	14,096		

- (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.

**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	8
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>8</b>

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify):									13	
14	<b>TOTAL</b>			\$		\$	\$		\$	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.**

Facility Name & ID Number Mulberry Manor# 0025411Report Period Beginning: 01/01/2013Ending: 12/31/2013

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,342,017	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	129,558		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,626,845		8
9	Other(specify): <u>See Pg. 24</u>	(20)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,098,400	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	64,013		14
15	Leasehold Improvements, at Historical Cost	275,524		15
16	Equipment, at Historical Cost	313,090		16
17	Accumulated Depreciation (book methods)	(535,667)		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	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 116,960	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,215,360	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 23,693	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	32,316		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,256		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,600		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Credit Cards Payable</u>	2,505		36
37	<u>See Pg. 24</u>	46,444		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 143,814	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	16,318		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 16,318	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 160,132	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,055,228	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,215,360	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ 3,103,189	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ 3,103,189	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(47,961)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (47,961)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 3,055,228	24 *

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

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
<b>I. Revenue</b>		<b>Amount</b>	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,297,451	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,297,451	3
<b>B. Ancillary Revenue</b>			
4	Day Care	655,378	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 655,378	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	14,877	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 14,877	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,755	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,755	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Ins. Reimb. For Fire Damage</b>	6,617	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 6,617	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,977,078	30

		2	
<b>II. Expenses</b>		<b>Amount</b>	
<b>A. Operating Expenses</b>			
31	General Services	467,426	31
32	Health Care	1,602,121	32
33	General Administration	462,236	33
<b>B. Capital Expense</b>			
34	Ownership	343,344	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee	151,160	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,026,287	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(49,209)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (49,209)	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No 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.

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,989	2,081	\$ 47,714	\$ 22.93	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,077	2,181	33,234	15.24	3
4	Licensed Practical Nurses	7,763	7,895	118,430	15.00	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,987	2,095	25,236	12.05	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,100	2,216	31,450	14.19	13
14	Head Cook					14
15	Cook Helpers/Assistants	6,629	6,881	70,018	10.18	15
16	Dishwashers					16
17	Maintenance Workers	2,005	2,081	37,711	18.12	17
18	Housekeepers	3,109	3,185	30,575	9.60	18
19	Laundry					19
20	Administrator	2,080	2,080	117,018	56.26	20
21	Assistant Administrator	396	520	7,809	15.02	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,999	2,111	30,589	14.49	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	4,690	4,834	85,833	17.76	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	56,255	57,898	545,589	9.42	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	93,079	96,058	\$ 1,181,206 *	\$ 12.30	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	90	\$ 4,084	1-3	35
36	Medical Director	88	6,600	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	7	240	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	97	3,400	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	88	3,500	12-3	45
46	Other(specify) <u>Dental Consultant</u>	As Needed	1,100	10a-3	46
47	<u>Psychologist Consultant</u>	95	3,800	10a-3	47
48	<u>See Pg. 24</u>	85	6,711	10a-3	48
49	TOTAL (lines 35 - 48)	550	\$ 29,435		49

**C. CONTRACT NURSES**

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



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Mulberry Manor# 0025411Report Period Beginning: 01/01/2013Ending: 12/31/2013**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?  
If YES, give association name and amount. No
- (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? \_\_\_\_\_
- (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?  
What was the average life used for new equipment added during this period? Yes  
7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,371 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. \_\_\_\_\_
- (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. \$ 151,160  
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? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (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. \$ 760 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (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. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 100%  
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.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

Mulberry Manor, Inc.  
Sch. V, Line 20, Col. 8  
Analysis of Dues, Fees & Subscriptions  
2012

Subscriptions	\$	226
Memberships		
MES of IL		175
Sams Club Membership		90
OnStar		60
Contributions		250
License Fees		288
Fingerprinting		280
Secretary of State		347
Resident Surety Bond		710
Advertising		949
Less		
Advertising		(949)
Contributions		(250)
	\$	<u>2,176</u>

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Mulberry Manor, Inc.  
Reconciliation Sch. XI, Col. 6, Line 83 to  
Sch. V, Line 30, Col. 8  
2013

Sch. XI, Col. 6, Line 83	\$	29,680
kel-Tech Mgmt Allocation		638
Sch. V, Line 30, Col. 8	\$	<u>30,318</u>

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Mulberry Manor, Inc.  
Sch. V Line 36, Col. 3  
2013

Insurance - Officers's Life	246
Tax Penalties	1,988
Tax Interest	57
State Income Tax	12,461
Total	<u>\$ 14,752</u>

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Mulberry Manor, Inc.  
Details for Sch. XI, Line 79  
2013

Use	Model, Make and Year	Year Acquired	Cost	Current Book Deprec	S/L Deprec.	Adjust.	Life In Yrs	Acc. Deprec.
Healthcare		2007	35001	1775		-1775	5	35001
	2007 Buick Terraza							
Healthcare		2008	1880	90	329	239	5	1880
	1999 Ford Transmission							
Healthcare		2013	24723	24723	2472	-22251	5	2472
	2010 Ford Econoline							
			61604	26588	2801	-23787		39353

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Mulberry Manor, Inc.  
Sch. XV Line 9  
2013

A/R Employee Advances	\$	(287)
A/R Residents	\$	267
Total	\$	<u>(20)</u>

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Mulberry Manor, Inc.  
Sch. XVIII Sec. B Line 48  
2013

	# Hours	Total Cost	Sch. V Ref.
Psychiatric Consultant	73	5500	10a-3
Behavior Therapist	12	1211	10a-3
Total		\$ <u>6,711</u>	

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Mulberry Manor  
Sch. XII Sec. B Line 16.  
2013

Oxygen Tank Rental	430
Copy Machine Rental	1536
Total Leased Equipment	<u>\$1,966</u>

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Mulberry Manor  
Sch. XV Line 37  
2013

Payroll Deductions Payable	1837
Other Insurance Payable	1147
Day Training Payable	42985
Client Memorial Fund	475
	<u>\$46,444</u>

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Mulberry Manor  
Analysis Allocated Hours & Wages  
Sch18, Line 29 & 30, Col 1-4  
2013

Susan Middleton, QSP, Assistant Administrator  
Allocation of wages:

QIDP	75%	23,413
Asst. Admin.	25%	<u>7,804</u>
Total	100%	<u>\$31,218</u>