



Facility Name & ID Number Clinton Manor Living Center

# 0033159 Report Period Beginning: 01/01/14 Ending: 12/31/14

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	35	Skilled (SNF)	35	12,775	1
2		Skilled Pediatric (SNF/PED)			2
3	4	Intermediate (ICF)	4	1,460	3
4	51	Intermediate/DD	51	18,615	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	90	TOTALS	90	32,850	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	10,274	2,633	672	13,579	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	17,995			17,995	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,269	2,633	672	31,574	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.12%

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

0 (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)

n/a

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 01/01/88

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 35 and days of care provided 672

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/14 Fiscal Year: 12/13/14

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

Facility Name &amp; ID Number

Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	223,744	17,263	6,890	247,897		247,897		247,897		1
2	Food Purchase		197,391		197,391		197,391	(4,614)	192,777		2
3	Housekeeping	83,348	20,517	180	104,045		104,045		104,045		3
4	Laundry	77,451	3,946	1,253	82,650		82,650		82,650		4
5	Heat and Other Utilities			74,165	74,165		74,165	(20)	74,145		5
6	Maintenance	92,559	29,770	70,126	192,455		192,455		192,455		6
7	Other (specify):*							(24,000)	(24,000)		7
8	<b>TOTAL General Services</b>	477,102	268,887	152,614	898,603		898,603	(28,634)	869,969		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	1,834,251	155,908	21,666	2,011,825		2,011,825	(5)	2,011,820		10
10a	Therapy			129,774	129,774		129,774		129,774		10a
11	Activities	43,049	34,225		77,274		77,274		77,274		11
12	Social Services	185,923		2,393	188,316		188,316	(40,512)	147,804		12
13	CNA Training										13
14	Program Transportation		22,090		22,090		22,090		22,090		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,063,223	212,223	168,233	2,443,679		2,443,679	(40,517)	2,403,162		16
	<b>C. General Administration</b>										
17	Administrative	226,613		65,000	291,613		291,613	(65,000)	226,613		17
18	Directors Fees										18
19	Professional Services			237,495	237,495		237,495	(65,000)	172,495		19
20	Dues, Fees, Subscriptions & Promotions			82,447	82,447	50	82,497	(33,977)	48,520		20
21	Clerical & General Office Expenses	155,776	10,828	27,640	194,244		194,244	(10,440)	183,804		21
22	Employee Benefits & Payroll Taxes			507,547	507,547		507,547		507,547		22
23	Inservice Training & Education			7,189	7,189	(354)	6,835	(2,335)	4,500		23
24	Travel and Seminar			4,906	4,906	387	5,293		5,293		24
25	Other Admin. Staff Transportation		1,903		1,903	(91)	1,812		1,812		25
26	Insurance-Prop.Liab.Malpractice			40,789	40,789		40,789		40,789		26
27	Other (specify):*			19,319	19,319	8	19,327	(8,641)	10,686		27
28	<b>TOTAL General Administration</b>	382,389	12,731	992,332	1,387,452		1,387,452	(185,393)	1,202,059		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,922,714	493,841	1,313,179	4,729,734		4,729,734	(254,544)	4,475,190		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 & ID Number Clinton Manor Living Center

#0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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			126,245	126,245	126,245	(52)	126,193				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			88,800	88,800	88,800	(848)	87,952				32
33	Real Estate Taxes			21,952	21,952	21,952		21,952				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			16,370	16,370	16,370		16,370				35
36	Other (specify):*			1,741	1,741	1,741	(1,743)	(2)				36
37	<b>TOTAL Ownership</b>			255,108	255,108	255,108	(2,643)	252,465				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		20,888		20,888	20,888		20,888				39
40	Barber and Beauty Shops			10	10	10		10				40
41	Coffee and Gift Shops		10,323		10,323	10,323		10,323				41
42	Provider Participation Fee			238,204	238,204	238,204		238,204				42
43	Other (specify):*			36,552	36,552	36,552	(20,602)	15,950				43
44	<b>TOTAL Special Cost Centers</b>		31,211	274,766	305,977	305,977	(20,602)	285,375				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,922,714	525,052	1,843,053	5,290,819	5,290,819	(277,789)	5,013,030				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 Clinton Manor Living Center

# 0033159

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,869)	2		4
5	Telephone, TV & Radio in Resident Rooms	(20)	5		5
6	Rented Facility Space	(24,000)	7		6
7	Sale of Supplies to Non-Patients	(5)	10		7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(52)	30		9
10	Interest and Other Investment Income	(848)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,745)	2		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,205)	27		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(2,200)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(18,402)	43		24
25	Fund Raising, Advertising and Promotional	(32,495)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(565)	27		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(59,383)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (147,789)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (147,789)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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

<b>BHF USE ONLY</b>					
48		49		50	51
					52

Clinton Manor Living Center

ID# 0033159

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Bank fees	\$ (2,871)	27	1
2	Amortization of Loan Costs	(1,743)	36	2
3	CSS Labor-Admin Progr.	(40,512)	12	3
4	CSS Labor-Admin Asst	(10,440)	21	4
5	Non-care related Legal Expenses		19	5
6	Cila Expense	(150)	20	6
7	Prior Year Education Expense	(2,335)	23	7
8	Political Portion of IHCA Dues	(504)	20	8
9	Prior Year Dues	(828)	20	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>		(59,383)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clinton Manor Living Center# 0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	(4,614)	0	0	0	0	0	0	0	0	0	0	(4,614)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(20)	0	0	0	0	0	0	0	0	0	0	(20)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	(24,000)	0	0	0	0	0	0	0	0	0	0	(24,000)	7
8	<b>TOTAL General Services</b>	<b>(28,634)</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>(28,634)</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	(5)	0	0	0	0	0	0	0	0	0	0	(5)	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	(40,512)	0	0	0	0	0	0	0	0	0	0	(40,512)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(40,517)</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>(40,517)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(65,000)	0	0	0	0	0	0	0	0	0	(65,000)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(65,000)	0	0	0	0	0	0	0	0	0	(65,000)	19
20	Fees, Subscriptions & Promotions	(33,977)	0	0	0	0	0	0	0	0	0	0	(33,977)	20
21	Clerical & General Office Expenses	(10,440)	0	0	0	0	0	0	0	0	0	0	(10,440)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	(2,335)	0	0	0	0	0	0	0	0	0	0	(2,335)	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(8,641)	0	0	0	0	0	0	0	0	0	0	(8,641)	27
28	<b>TOTAL General Administration</b>	<b>(55,393)</b>	<b>(130,000)</b>	<b>0</b>	<b>(185,393)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(124,544)</b>	<b>(130,000)</b>	<b>0</b>	<b>(254,544)</b>	<b>29</b>								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14 Ending:

12/31/14

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	(52)	0	0	0	0	0	0	0	0	0	0	(52)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(848)	0	0	0	0	0	0	0	0	0	0	(848)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(1,743)	0	0	0	0	0	0	0	0	0	0	(1,743)	36
37	<b>TOTAL Ownership</b>	<b>(2,643)</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>(2,643)</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):*	(20,602)	0	0	0	0	0	0	0	0	0	0	(20,602)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(20,602)</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>(20,602)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(147,789)</b>	<b>(130,000)</b>	<b>0</b>	<b>(277,789)</b>	<b>45</b>								

**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
Michael Brave	25			Brave Inc.	New Baden	Management
Ann Reis	25	Carlyle Healthcare Center	Carlyle	DAR Mngmt	Quincy	Management
		St. Vincent's Home. Inc.	Quincy	Wdm Computer Servi	Quincy	Data Processing
Blain Richard	25			RDR Mngmt	Albers	Management
Michael Greer	12.5			Greer Mngmt	Trenton	Management

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	17 Management	\$ 65,000	Brave Management	0.00%	\$	\$(65,000)	1
2	V	19 Management	65,000	D. A. Reis LLC	0.00%		(65,000)	2
3	V	19 Data Processing	22,644	WDM Computer Services, Inc.	0.00%	22,644		3
4	V							4
5	V							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		\$ 152,644			\$ 22,644	\$ * (130,000)	14

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

Facility Name & ID Number

Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

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								1
2								2
3								3
4								4
5								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

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/14 Ending: 12/31/14

## 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	Michael Greer	Vice President	Owner	12.50	0	14	33.00	Wages	\$ 9,750	17-1	1
2	Blain Richard	President	Owner	25.00	0	10	25.00	Wages	19,500	17-1	2
3	Ann Reis	n/a	Owner	25.00	0	0	0.00	n/a		17-1	3
4	Dave Reis	Treasurer	Board Member	0.00	0	10	25.00	Wages	19,500	17-1	4
5	Michael Brave	Administrator	Administrator	25.00	0	40	100.00	Wages	91,146	17-1	5
6	RDR Mngmt	Management	Management	0.00	0	5	12.00	Mngt Fees	65,000	19-3	6
7	DAR Mngt	Management	Management	0.00	0	5	12.00	Mngt Fees	65,000	19-3	7
8	Greer Mngt	Management	Management	0.00	0	5	12.00	Mngt Fees	65,000	19-3	8
9	Brave, Inc.	Management	Management	0.00	0	5	12.00	Mngt Fees	65,000	17-3	9
10	Gail Greer	n/a	Owner	12.50		0	0.00	Wages	9,750	17-1	10
11	See Attached List (Pg 28)										11
12											12
13								TOTAL	\$ 409,646		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 Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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					\$	\$		\$	1
2									2
3									3
4									4
5									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	<b>TOTALS</b>				\$	\$		\$	25

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First National Bank		X	Construction	\$952.45	12/19/03	\$ 95,000	\$	08/15/14	4.5000	\$ 115	1								
2	First National Bank		X	New Storage Shed	\$1,177.54	12/16/11	18,949	80,384	01/16/17	5.1250	4,444	2								
3	First National Bank		X	Refinance & 2nd Mortgage	\$12,684.00	12/31/06	1,305,581	1,019,182	11/07/17	5.1250	46,236	3								
4												4								
5	See List		X	See List	See List	See List	134,492	53,630	See List	Various	183	5								
<b>Working Capital</b>																				
6	First National Bank		X	Cash Flow	Interest Only	09/27/07	175,000	300,000	11/06/13	various	11,041	6								
7	Owners	X		Cash Flow	Interest Only	04/13/07	48,000	400,000	12/31/12	5.2500	21,000	7								
8	See List		x	See List	See List	See List	650,000	202,463	See List	Various	5,780	8								
9	<b>TOTAL Facility Related</b>				<b>\$14,813.99</b>		<b>\$ 2,427,022</b>	<b>\$ 2,055,658</b>			<b>\$ 88,800</b>	<b>9</b>								
<b>B. Non-Facility Related*</b>																				
10												10								
11												11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>	<b>\$</b>			<b>\$</b>	<b>14</b>								
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 2,427,022</b>	<b>\$ 2,055,658</b>			<b>\$ 88,800</b>	<b>15</b>								

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.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.		\$	<u>22,214</u>	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.)		\$	<u>22,083</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(131)	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>22,083</u>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>21,952</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>23,059</u>	8		
	2010	<u>23,126</u>	9		
	2011	<u>22,657</u>	10		
	2012	<u>21,582</u>	11		
	2013	<u>22,214</u>	12		
				<b>FOR BHF USE ONLY</b>	
				13	FROM R. E. TAX STATEMENT FOR 2013 \$ 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.**



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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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 Clinton Manor Living Center

# 0033159 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 21,794 B. General Construction Type: Exterior Brick Frame Wood, Steel, Concrete 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).

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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:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>	<u>26,669</u>	<u>1987</u>	<u>\$ 66,000</u>	1
2					2
3	<b>TOTALS</b>	<b>26,669</b>		<b>\$ 66,000</b>	<b>3</b>

**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	69	1987	1969	\$ 594,000	\$ 19,800	30	\$ 19,800	\$	\$ 534,601	4
5	12	1991	1991	511,306	17,096	30	17,044	(52)	395,905	5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	SPRINKLER		1990	3,143		20			3,143	9
10	LAND IMPROVEMENT		1992	5,410		10			5,410	10
11	BUILDING IMPROVEMENT		1992	37,505		20,10			37,505	11
12	BUILDING IMPROVEMENT		1992	26,098		20			26,098	12
13	CON		1992	3,000		30	100	100	2,300	13
14	BUILDING IMPROVEMENT		1994	12,580	49	20,10	49		12,580	14
15	PLUMBING		1995	12,200	613	20	610	(3)	12,047	15
16	LANDSCAPING		1997	1,675		10			1,675	16
17	BOILER		1997	8,858		8			8,858	17
18	REMODEL OF DINING ROOM		1997	35,389	1,769	20	1,769		30,228	18
19	HEETING/COOLING SYSTEM		1999	13,826		10			13,826	19
20	FIRE ALARM UPGRADE		2001	2,610		10			2,610	20
21	FRONT ADDITION		2001	115,835	5,792	20	5,792		75,776	21
22	DINING ROOM REMODEL		2001	84,135	4,207	20	4,207		55,039	22
23	Kitchen Improvements		2004	3,852	197	20	193	(4)	2,082	23
24	Flooring		2004	2,790	209	10	209		2,790	24
25	Laundry Building		2004	106,437	5,322	20	5,322		55,436	25
26	Bathroom Flooring		2005	3,650	183	20	183		1,780	26
27	Concrete		2005	2,367	237	10	237		2,228	27
28	Flooring		2005	3,032	152	20	152		1,428	28
29	Bathroom Remodel		2005	3,550	177	20	178	1	1,642	29
30	Roof Repairs		2005	4,225	211	20	211		1,972	30
31	Flooring		2006	5,960	298	20	298		2,682	31
32	New A/C Units		2006	6,141	412	15	410	(2)	3,534	32
33	New Office Building		2006	93,901	3,130	30	3,130		25,558	33
34	Flooring		2007	6,293	787	8	787		6,031	34
35	Entrance Canopy		2007	3,765	188	20	188		1,365	35
36	Replace Roof		2007	36,366	909	40	909		6,440	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

**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	Range Hood	2008	\$ 8,586	\$ 1,241	7	\$ 1,227	\$ (14)	\$ 8,276	37
38	Alarm System	2008	7,224	903	8	903		5,569	38
39	New Patio	2009	3,346	223	15	223		1,171	39
40	Sprinkler	2010	33,827	1,353	25	1,353		6,766	40
41	Nursing Cabinets	2010	2,003	134	15	134		582	41
42	New Deck and Siding	2010	11,361	456	25	454	(2)	2,127	42
43	Hanover Office Building	1997	45,776	1,526	30	1,526		26,830	43
44	Storage Builgind	2011	18,949	486	39	486		1,580	44
45	Fire Door	2012	4,152	106	39	106		310	45
46	Accessibility System	2013	4,265	213	20	213		373	46
47	Shower Room 1-Plumbing	2013	8,900	228	39	228		380	47
48	Shower Room 1-Labor	2013	4,019	103	39	103		172	48
49	Shower Room 1-Materials	2013	4,836	124	39	124		207	49
50	Shower Room 1-Tile	2013	8,659	222	39	222		370	50
51	Shower Room 1-Drawings	2013	415	11	39	11		18	51
52	Shower room 2-Plumbing	2013	5,166	132	39	132		199	52
53	Shower Room 2-Labor	2013	3,690	95	39	95		142	53
54	Shower Room 2-Materials	2013	4,686	120	39	120		180	54
55	Shower Room 2-Electric	2013	3,510	90	39	90		135	55
56	Shower Room 2-Tile	2013	8,876	228	39	228		341	56
57	Shower Room 2-Crawings	2013	415	11	39	11		16	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	<b>TOTAL (lines 4 thru 69)</b>		\$ 1,942,558	\$ 69,743		\$ 69,767	\$ 24	\$ 1,388,313	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	\$ 405,998	\$ 47,050	\$ 47,050	\$	9	\$ 181,003	71
72	Current Year Purchases	35,755	2,370	2,370		8	2,370	72
73	Fully Depreciated Assets	467,570				9	467,562	73
74								74
75	TOTALS	\$ 909,323	\$ 49,420	\$ 49,420	\$		\$ 650,935	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	Facility Use	2003 Ford Van	2003	\$ 40,507	\$	\$	\$	5	\$ 40,507	76
77	Facility Use	2007 Chevy Van	2008	49,936				5	49,936	77
78	Facility Use	2008 Dodge Caravan	2009	40,458	4,796	4,720	(76)	5	40,458	78
79	See List	See List	See List	66,912	2,286	2,286		5	5,904	79
80	TOTALS			\$ 197,813	\$ 7,082	\$ 7,006	\$ (76)		\$ 136,805	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)		\$ 3,115,694	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 126,245	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 126,193	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (52)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 2,176,053	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	Cila Units	\$ 1,008,463	\$ 31,861	\$ 364,783	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 1,008,463	\$ 31,861	\$ 364,783	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.

Facility Name & ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: \_\_\_\_\_

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

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

13. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

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: \$ 16,370 Description: Dishwasher Rental (\$0), Bed Rental (\$2,772.00), Copiers (\$13,597.50)

(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.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**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.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" 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><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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**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)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

- (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.

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

	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	10a-3	hrs	\$	883	\$ 36,988	\$	883	\$ 36,988	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		684	24,337		684	24,337	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs		1,446	61,328		1,446	61,328	4
5	Physician Care		visits							5
6	Dental Care	10a-3	visits			3,786			3,786	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				20,888		20,888	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	10-3	hrs		241	12,050		241	12,050	10
11	Academic Education		hrs							11
12	Other (specify): <u>Northwest Psych</u>	10-3			8	391		8	391	12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	3,261	\$ 138,880	\$ 20,888	3,261	\$ 159,768	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 Clinton Manor Living Center

# 0033159

Report Period Beginning: 01/01/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 193,245	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (43,811) )	1,150,523		3
4	Supply Inventory (priced at fifo )	23,887		4
5	Short-Term Investments			5
6	Prepaid Insurance	23,760		6
7	Other Prepaid Expenses	23,683		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,415,098	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	(47,905)		12
13	Land	116,387		13
14	Buildings, at Historical Cost	2,905,717		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,149,442		16
17	Accumulated Depreciation (book methods)	(2,538,535)		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 (spec <u>Loan Orig Fee</u> )	4,938		22
23	Other(specify): <u>CIP</u>	112,882		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,702,926	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,118,024	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 245,851	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	361,376		29
30	Accrued Salaries Payable	217,381		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,889		31
32	Accrued Real Estate Taxes(Sch.IX-B)	48,866		32
33	Accrued Interest Payable	4,963		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	(16,738)		36
37	<u>Rounding</u>	1		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 865,589	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	275,100		39
40	Mortgage Payable	1,378,575		40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Loans From Shareholders</u>	400,000		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,053,675	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,919,264	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 198,760	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,118,024	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 93,090	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 93,090	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	101,370	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	(34,600)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) <u>Net Rental Divisions</u>	38,900	15
16	Other (describe) <u>Rounding</u>		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 105,670	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 198,760	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	\$ 5,015,385	1
2	Discounts and Allowances for all Levels	(329)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 5,015,056</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	91,341	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 91,341</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	11,374	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	2,869	14
15	Telephone, Television and Radio	20	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	5	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	902	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 15,170</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	91	24
25	Interest and Other Investment Income***	848	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 939</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See List Attached</u>	269,682	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 269,682</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 5,392,188</b>	<b>30</b>

		2	
<b>II. Expenses</b>		<b>Amount</b>	
<b>A. Operating Expenses</b>			
31	General Services	898,603	31
32	Health Care	2,443,679	32
33	General Administration	1,387,452	33
<b>B. Capital Expense</b>			
34	Ownership	255,108	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	67,773	35
36	Provider Participation Fee	238,204	36
<b>D. Other Expenses (specify):</b>			
37	<u>Rouounding</u>	(1)	37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 5,290,818</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>101,370</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 101,370</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 4,304,719	44
45	Private Pay - Net Inpatient Revenue	370,694	45
46	Medicare - Net Inpatient Revenue	339,643	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 5,015,056</b>	<b>49</b>

\* 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.

Facility Name & ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	1,854	2,096	\$ 64,889	\$ 30.96	1
2	Assistant Director of Nursing	1,734	1,830	42,220	23.07	2
3	Registered Nurses	4,346	4,644	98,089	21.12	3
4	Licensed Practical Nurses	22,618	24,036	450,957	18.76	4
5	CNAs & Orderlies	28,112	29,700	311,561	10.49	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,180	4,387	43,049	9.81	10
11	Social Service Workers	4,028	4,302	63,351	14.73	11
12	Dietician					12
13	Food Service Supervisor	1,770	2,104	46,558	22.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	3,891	4,528	53,688	11.86	15
16	Dishwashers	12,784	13,471	123,498	9.17	16
17	Maintenance Workers	5,509	6,016	92,559	15.39	17
18	Housekeepers	8,485	9,000	83,348	9.26	18
19	Laundry	7,306	7,811	77,451	9.92	19
20	Administrator	1,868	2,104	76,967	36.58	20
21	Assistant Administrator					21
22	Other Administrative	1,802	2,088	149,646	71.67	22
23	Office Manager					23
24	Clerical	7,812	8,762	155,776	17.78	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	5,715	6,146	96,909	15.77	28
29	Resident Services Coordinator	1,912	2,223	49,700	22.36	29
30	Habilitation Aides (DD Homes)	64,197	68,387	717,589	10.49	30
31	Medical Records	368	404	4,564	11.30	31
32	Other Health C: <u>Ex Director</u>	1,672	2,088	72,873	34.90	32
33	Other(specify) <u>Transportation</u>	3,801	4,131	47,472	11.49	33
34	TOTAL (lines 1 - 33)	195,764	210,258	\$ 2,922,714 *	\$ 13.90	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	144	\$ 6,890	1-3	35
36	Medical Director	Contract	14,400	9-3	36
37	Medical Records Consultant	16	880	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	4,558	10-3	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	38	2,393	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	198	\$ 29,121		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 Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/14

Ending:

12/31/14

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. IARF \$5,440.00, IHCA \$6,300.00
- (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? 9
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 50,639 Line 10-2
- (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. \$ 238,204  
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? 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. \$ 2,869
- (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? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 18,520
  - c. What percent of all travel expense relates to transportation of nurses and patients? 80
  - 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) 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. No  
Attach invoices and a summary of services for all architect and appraisal fees.

Clinton Manor Living Center, Inc.  
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The following is a breakdown of Schedule V Line 6 Column 3

Repairs & Maint. Dietary	\$249.36
Repairs & Maint. Laundry	\$557.35
Repairs & Maint. Housekeeping	\$0.00
Repairs & Maint. Outside services	\$25,319.56
Repairs & Maint. Building	\$7,335.46
Repairs & Maint. Equipment	\$24,952.72
Repairs & Maint. Wheelchairs	\$774.07
Repairs & Maint. Ground	\$3,359.91
Repairs & Maint. Gen/Amdin.	\$7,577.36
	<u>\$70,125.79</u>

The following is a breakdown of Schedule V Line 21 Column 3

Telephone	\$23,001.65
Copier	\$1,386.06
Printing Exp.	\$284.60
Postage	\$2,967.31
	<u>\$27,639.62</u>

The following is a breakdown of Schedule V Line 36 Column 3

Amortization of Loan Costs	\$1,742.88
Political Contributions	
Rounding	-\$2.00
	<u>\$1,740.88</u>

The following is a breakdown of Schedule V Line 43 Column 3

Bad Debt Expense	\$34,351.80
Contributions	\$2,200.00

\$36,551.80

The following is a breakdown of Schedule V Line 27 Column 3

Sales Tax	\$5,205.00
State Replacement Tax	\$565.00
Meetings Exp, (food)	\$3,674.01
Misc Exp	\$7,004.44
Bank Fees	\$2,870.85
	<u>\$19,319.30</u>

The following is a breakdown of Schedule V Line 25 Column 2

Mileage reimbursement (administrative)	\$1,902.66
(See List Attached)	<u>\$1,902.66</u>

The following is a breakdown of Schedule XVII Line 28a

CSS Labor: Admin. Program	\$40,512.00
CSS Labor: Admin. Assist.	\$10,440.00
CSS Labor: Nursing Labor	\$0.00
CSS Labor: Maintenance	\$0.00
Friends of the CIS	\$26,888.56
Misc. Revenue	\$5,498.23
Pursonal Purchases Inome	\$0.00
Office Lease	\$24,000.00
Discounts/Rabates	\$1,745.11
In-House Day Training Revenue	\$125,547.99
Gain/Loss on Sale of Asset	\$1,233.61
Income from Transportation (IDPA Trans. Repymt)	\$18,519.92
In-service Training Revenue	\$0.00
Education Reimbursement	\$15,297.36

Activity Income	\$0.00
Rounding	-\$1.00
	<u>\$269,681.78</u>

The following is a breakdown of Schedule XIX, Section F

IHCA	Membership	\$4,968.00
IL Assoc of ICF/DD Providers	Membership	\$100.00
INHAA	Membership	\$200.00
IARF	Membership	\$5,440.00
Therap Services	Software License	\$3,978.00
Sams	Membership	\$801.25
Assoc of Nutrition	Membership	\$155.00
Data Motion	Secure Email Program	\$55.00
Area Agency on Aging	Membership	\$50.00
Belleville News Democrat	Subscriptions	\$317.20
Liturgical Publications	Subscriptions	\$560.00
Sec of State	Trailor Plate renewal	\$20.25
Sec of State	Vehicle Licenses	\$200.00
Klasing License	Vehicle Inspection	\$24.00
IL Dept of Public Health	Sanitation Licenses	\$140.00
Sigma Care	Software License	\$18,232.92
Clinton County Health Department	County Food Permit	\$55.00
Office of State Fire	Boiler License Permit/Inspection	\$210.00
Rounding		-\$2.00
		<u>\$35,504.62</u>

The following is a breakdown of Schedule XIX, Section C.

HIT Consulting		\$617.35
RTW, Inc	Clerical Support	\$1,620.00
Anderson Conulting	Energy Consulting	\$1,650.00
Hartford/Mass Mu	Retirement Plan Admin	\$965.00
IL Pioneer Coalition		\$150.00
OnShift		\$3,895.72
HM Legacy	HR Consulting	\$500.00

Dunn & Bradstreet	\$799.00
Rounding	\$1.00
	<u>\$10,198.07</u>

Schedule XIII, Section A.

Cna's are responisbile for their own training and testing.

Schedule XI, Section D.

Use	Make, Model and Year	Year Acquired	Cost	Current Book Depreciation	Striaght Line Depreciation	Adjustments	Life in Years	Accumulated Depreciation
79 Facility Use	01 Ford F150	2011	\$6,385.08	\$1,276.99	\$1,276.99		5	\$4,895.27
80 Facility Use	2015 Ford E-350	2014	\$60,526.66	\$1,008.78	\$1,008.78		5	\$1,008.78
			<u>\$66,911.74</u>	<u>\$2,285.77</u>	<u>\$2,285.77</u>	<u>\$0.00</u>		<u>\$5,904.05</u>

Clinton Manor Living Center, Inc.

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The following is a breakdown of the reclassifications:

1. Reclass \$105.00 from Seminar to In-Service Training due to coding error.
2. Reclass \$29.45 from Seminar to Meeting-food due to coding error.
3. Reclass \$408.88 from In-Service Training to Seminar due to coding error.
4. Reclass \$90.64 from mileage to Seminar due to coding error.
5. Reclass \$21.32 from Meeting-food to Seminar due to coding error.
6. Reclass \$50.00 from In-Service Training to Promotion due to coding error.
7. Reclass \$
8. Reclass \$
- 9.
- 10
- 11
- 12

Clinton Manor Living Center, Inc.

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Schedule VII Attachment

Name	Function	Nursing Home	Compensation		
			Ownership Interest	from other Nursing Homes	Interest Income
D.A. Reis LLC	Management	Southern Illinois Comm. Support Services.	0	\$32,088.38	
Greer Management	Management	Southern Illinois Comm. Support Services.	0	\$32,088.38	
Advanced Options	Management	Southern Illinois Comm. Support Services.	0	\$64,176.74	
RDR Management	Management	Southern Illinois Comm. Support Services.	0	\$32,088.38	
David Reis	Owner	Southern Illinois Living Center, Inc.	25		\$5,250.00
Gail Greer	Owner	Southern Illinois Living Center, Inc.	12.5		\$2,625.00
Mike Greer	Owner	Southern Illinois Living Center, Inc.	12.5		\$2,625.00
Michael Brave	Owner	Southern Illinois Living Center, Inc.	25		\$5,250.00
Blain Richard	Owner	Southern Illinois Living Center, Inc.	25		\$5,250.00

Clinton Manor Living Center, Inc.  
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The following is a breakdown of Schedule V Line 24 Column 3

**91720**

Date	Seminar	Location/Materials	Who Attended	Registration	Airfare/ Milage	Perdiem	Meals / N	Hotel	Taxi	Other
1/30/2014	National Business Inst	Fairview Heights Il	J Varel	\$339.00		69.88				
2/27/2014	Employment Law									
6/19-6/20	AADD Conference	St. Louis Mo	C Leonard K Wilken C Smith D Loomis E Smith R Hicks A Hudson M Reaka	1120						100.00 ceus
7/1-7/31	IARF Conference		M Brave Cheryl Smith J Lopresto	801.42		39.71	469.33	1001.28		
21-Aug	Food Sanitation Course		J Hepworth J Tickens	290						
8/27/2014	Legal Planning for Eld	Shiloh IL Cedarhurst	M Holtgrave	25						
9/2-9/3	Excel Techniques	St Louis Mo	P Litteken	399		80.64	21.32			park10.
10/1-10/14	11 Annual Pioneer Coalition	Springfield,Il	Mara Jackson N. Myers	320		36.03	45.91	124.32		


<b>Total</b>
\$408.88
1220
2311.74
290
25
510.96
526.26
\$5,292.84


Clinton Manor Living Center, Inc.  
01/01/14 thru 12/31/14  
0033159

The following is a breakdown of Schedule V Line 23 Column 3

92400 Training

Date	Training	Who Att	Place	Item	Other	Total
14-Jan	HRSPE Training	J Varel				\$107.00
2/7/14	Rydin Decals	J Varel		No Guns		\$78.36
2/1/2014	Rydin Decals	J Varel		Annual Training		\$118.36
3/19/2014	Cont Training	K Wilken		CPR		\$43.50
4/4/2014	Conte Training			CPR		\$45.00
10/6/14	Conte Training			CPR		\$6.00
18-Mar	Conte Training			CPR		\$50.00
16-Apr	McGraw- Hill	Cheryl Smith		Certificate		\$60.14
				Tabe test		
3/24/2014	IL Healthcare Asso Webinar	C Smith D Loomis		ICD-10		\$105.00
14-Feb	Dollar General	J Varel		Supplies		\$62.05
15-Mar	Hipaa Rules/Compliance	J Varel		DVD		\$324.12
14-Mar	IARF Webinar	C Smith R Hicks		Fishbowl		\$50.00
14-Apr	Channing Training			Manuals		\$138.98
14-May	Certified Aide Training	C Smith		Kaskaskia		\$963.00
14-Apr	Il Chamber of Commerce	J Varel		Books		\$386.32
21-May	Kaskaskia College	C Smith		Training Supplies		\$128.88
14-Jul	Conte Training	Kayti Tipton		CPR Training		\$38.00
14-Sep	Conte Training	Kayti Tipton		CPR Training		\$56.00

14-Oct Basic Training	Cheryl Smith	Manuals	\$631.13
14-Oct Conte Training	Kayti Tipton	CPR	\$66.00
10-Nov Kristie Green		CPR Equip	\$400.00
14-Nov Conte Training	Cheryl Smith	Tabc Test	\$166.42
12/6 Dollar General	J Varel	Supplies	\$12.01
14-Dec Monica Reaka		DSP Class	\$60.00
31-Dec Best Buy	J Lopresto	DSP Training Materials	\$403.74
			<u>\$4,500.01</u>

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Name of Lender	Related**		Purpose of Loan	Payment Required	Date of Note	Amount of Note		Maturity Date	Rate (4 Digits)	Interest Expense
	YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>										
<b>Long-Term</b>										
First County Bank	X		2015 Bus	\$955.00	10/31/2014	\$54,492.00	\$53,629.56	11/1/2019	2.0000%	\$180.76
First County Bank	X		08 Dodge Van	\$746.00	1/24/2008	\$45,000.00	\$0.00	1/24/2014	5.9000%	\$2.14
GMAC	X		07 Chevy Bus	\$583.33	8/31/2009	\$35,000.00	\$0.00	8/31/2014	0.0000%	\$0.00
						<u>\$134,492.00</u>	<u>\$53,629.56</u>			<u>\$182.90</u>
<b>Working Capital</b>										
First County Bank	X		Cash Flow	\$1,090.94	11/13/2013	150,000.00	141,087.05	11/13/2016	3.7500%	\$5,433.00
First National Bank	X		Cash Flow	Interest Only	7/21/2014	500,000.00	61,376.00	7/21/2017	4.0000%	\$347.22
						<u>\$650,000.00</u>	<u>\$202,463.05</u>			<u>\$5,780.22</u>