

Facility Name & ID Number Clark Manor Conv Center

0038596 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	267	Skilled (SNF)	267	97,455	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	267	TOTALS	267	97,455	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	4 Other	5 Total	
8	SNF	17,965	8	4,001	21,974	8
9	SNF/PED					9
10	ICF	56,729	312	2,636	59,677	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	74,694	320	6,637	81,651	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.78%

D. How many bed-hold days during this year were paid by the Department? None (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 1/1/1997

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 61 and days of care provided 3,917

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	370,424	48,992	27,790	447,206		447,206		447,206		1
2	Food Purchase		541,983		541,983	(111,781)	430,202	(150)	430,052		2
3	Housekeeping	300,290		99,394	399,684		399,684		399,684		3
4	Laundry	140,025	6,367	2,512	148,904		148,904		148,904		4
5	Heat and Other Utilities			272,620	272,620		272,620	(11,462)	261,158		5
6	Maintenance	71,299	51,904	185,371	308,574		308,574	3,456	312,030		6
7	Other (specify):*										7
8	TOTAL General Services	882,038	649,246	587,687	2,118,971	(111,781)	2,007,190	(8,156)	1,999,034		8
	B. Health Care and Programs										
9	Medical Director			66,000	66,000		66,000		66,000		9
10	Nursing and Medical Records	3,828,676	352,989	19,175	4,200,840		4,200,840	(102,418)	4,098,422		10
10a	Therapy	255,034			255,034		255,034		255,034		10a
11	Activities	357,974	4,817		362,791		362,791		362,791		11
12	Social Services	251,590	1,920	18,267	271,777		271,777		271,777		12
13	CNA Training										13
14	Program Transportation			6,150	6,150		6,150		6,150		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,693,274	359,726	109,592	5,162,592		5,162,592	(102,418)	5,060,174		16
	C. General Administration										
17	Administrative	189,309		685,000	874,309		874,309	(185,316)	688,993		17
18	Directors Fees										18
19	Professional Services			184,613	184,613		184,613	30,200	214,813		19
20	Dues, Fees, Subscriptions & Promotions			96,280	96,280		96,280	(58,993)	37,287		20
21	Clerical & General Office Expenses	165,141	40,671	286,595	492,407		492,407	(215,945)	276,462		21
22	Employee Benefits & Payroll Taxes			1,090,993	1,090,993	111,781	1,202,774	(6,152)	1,196,622		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,369	9,369		9,369		9,369		24
25	Other Admin. Staff Transportation			23,902	23,902		23,902		23,902		25
26	Insurance-Prop.Liab.Malpractice			338,747	338,747		338,747		338,747		26
27	Other (specify):*							21,519	21,519		27
28	TOTAL General Administration	354,450	40,671	2,715,499	3,110,620	111,781	3,222,401	(414,687)	2,807,714		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,929,762	1,049,643	3,412,778	10,392,183		10,392,183	(525,261)	9,866,922		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

Clark Manor Conv Center

#0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			52,686	52,686		52,686	394,808	447,494			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			29,143	29,143		29,143	311,172	340,315			32
33	Real Estate Taxes							244,565	244,565			33
34	Rent-Facility & Grounds			1,049,953	1,049,953		1,049,953	(1,049,953)				34
35	Rent-Equipment & Vehicles			11,850	11,850		11,850	(11,432)	418			35
36	Other (specify):*							72,123	72,123			36
37	TOTAL Ownership			1,143,632	1,143,632		1,143,632	(38,717)	1,104,915			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		171,079	795,101	966,180		966,180		966,180			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			618,587	618,587		618,587		618,587			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		171,079	1,413,688	1,584,767		1,584,767		1,584,767			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,929,762	1,220,722	5,970,098	13,120,582		13,120,582	(563,978)	12,556,604			45

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

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(11,462)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	43,238	30		9
10	Interest and Other Investment Income	(4,869)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(21)	02		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	(2,513)	21		18
19	Entertainment	(11,002)	21		19
20	Contributions	(15,250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(155,577)	21		24
25	Fund Raising, Advertising and Promotional	(31,152)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(115)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(266,048)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (454,771)		\$	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)	(109,207)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (109,207)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (563,978)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY

48		49		50		51		52	
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Clark Manor Conv Center

ID# 0038596

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Veteran's Pharmacy Expense	\$ (102,418)	10	1
2	Vending Machine Income	(129)	02	2
3	Bank Charges	(7,722)	21	3
4	Insurance - Officer's Liability	(6,152)	22	4
5	Medicare Sequestration	(39,163)	21	5
6	Theft & Damage Loss	(1,697)	21	6
7	Building Co. - Licenses, Permits & Fees	(1,066)	20	7
8	Building Co. - Apartment Utilities	(8,092)	05	8
9	Building Co. - Apartement R&M	(1,582)	06	9
10	Building Co. - Apartment Real Estate Taxes	(16,000)	33	10
11	Building Co. - Legal & Accounting Fees	(11,124)	19	11
12	Building Co. - Amortization of Loan Costs	(4,992)	36	12
13	Non Care Depreciation	(2,687)	30	13
14	Apartment Real Estate Taxes	(8,185)	33	14
15	Non Allowable Auto Lease	(11,432)	35	15
16	Towing Fee	(100)	21	16
17	PAC Dues	(12,816)	20	17
18	Additional R&M	22,667	06	18
19	Capitalized R&M	(19,211)	06	19
20	Non Allowable Legal Fees	(5,004)	19	20
21	Non Allowable Interest	(29,143)	32	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	Total	(266,048)		49

Clark Manor Conv Center

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 Report Period Beginning: 01/01/15
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	Total		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clark Manor Conv Center# 0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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													1
2	Food Purchase	(150)											(150)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(19,554)	8,092										(11,462)	5
6	Maintenance	1,874	1,582										3,456	6
7	Other (specify):*													7
8	TOTAL General Services	(17,830)	9,674										(8,156)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(102,418)											(102,418)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(102,418)											(102,418)	16
	C. General Administration													
17	Administrative			(126,667)	(58,649)								(185,316)	17
18	Directors Fees													18
19	Professional Services	(16,128)	11,124	104	35,100								30,200	19
20	Fees, Subscriptions & Promotions	(60,284)	1,066		225								(58,993)	20
21	Clerical & General Office Expenses	(217,889)		1,701	243								(215,945)	21
22	Employee Benefits & Payroll Taxes	(6,152)											(6,152)	22
23	Inservice Training & Education													23
24	Travel and Seminar													24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*			627	20,892								21,519	27
28	TOTAL General Administration	(300,453)	12,190	(124,235)	(2,189)								(414,687)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(420,701)	21,864	(124,235)	(2,189)								(525,261)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15 Ending:

12/31/15

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	40,551	352,482		1,775								394,808	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(34,012)	345,184										311,172	32
33	Real Estate Taxes	(24,185)	268,750										244,565	33
34	Rent-Facility & Grounds		(1,049,953)										(1,049,953)	34
35	Rent-Equipment & Vehicles	(11,432)											(11,432)	35
36	Other (specify):*	(4,992)	77,115										72,123	36
37	TOTAL Ownership	(34,070)	(6,422)		1,775								(38,717)	37
	Ancillary Expense													
	E. Special Cost Centers													
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													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST													
	(sum of lines 29, 37 & 44)	(454,771)	15,442	(124,235)	(414)								(563,978)	45

Facility Name & ID Number

Clark Manor Conv Center

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Report Period Beginning:

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Ending:

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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
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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	34 Rental Income	\$ 1,049,953	Clark Manor Associates	100.00%	\$	\$ (1,049,953)	1
2	V	05 Apartment Utilities		Clark Manor Associates	100.00%	8,092	8,092	2
3	V	06 Apartment R&M		Clark Manor Associates	100.00%	1,582	1,582	3
4	V	33 Apartment Real Estate Taxes		Clark Manor Associates	100.00%	16,000	16,000	4
5	V	36 MIP Expense		Clark Manor Associates	100.00%	72,123	72,123	5
6	V	32 Interest	353	Clark Manor Associates	100.00%	345,537	345,184	6
7	V	20 Licenses & Permits		Clark Manor Associates	100.00%	1,066	1,066	7
8	V	19 Legal & Accounting Fees		Clark Manor Associates	100.00%	11,124	11,124	8
9	V	33 Real Estate Taxes		Clark Manor Associates	100.00%	252,750	252,750	9
10	V	30 Depreciation		Clark Manor Associates	100.00%	352,482	352,482	10
11	V	36 Amortization of Loan Costs		Clark Manor Associates	100.00%	4,992	4,992	11
12	V							12
13	V							13
14	Total		\$ 1,050,306			\$ 1,065,748	\$ * 15,442	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	17 J. RAJCHENBACH-COMP.	\$	JLR FINANCIAL SERVICES CORP.	100.00%	\$ 8,333	\$	8,333	15
16	V	19 PROFESSIONAL FEES		JLR FINANCIAL SERVICES CORP.	100.00%	104		104	16
17	V	21 OFFICE		JLR FINANCIAL SERVICES CORP.	100.00%	1,701		1,701	17
18	V	27 EMPLOYEE BENEFITS		JLR FINANCIAL SERVICES CORP.	100.00%	627		627	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V	17 MANAGEMENT FEES	135,000	JLR FINANCIAL SERVICES CORP.	100.00%			(135,000)	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 135,000			\$ 10,765	\$ *	(124,235)	39

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

Facility Name & ID Number Clark Manor Conv Center

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Report Period Beginning: 01/01/15

Ending: 12/31/15

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	17 MANAGEMENT FEES	\$ 550,000	J.S. AFFILIATES	100.00%	\$	\$ (550,000)
16	V	17 ADMINISTRATIVE SALARY		J.S. AFFILIATES	100.00%	491,351	491,351
17	V	19 ACCOUNTING		J.S. AFFILIATES	100.00%	35,100	35,100
18	V	21 OFFICE EXPENSES		J.S. AFFILIATES	100.00%	243	243
19	V	27 PAYROLL TAXES		J.S. AFFILIATES	100.00%	20,892	20,892
20	V	30 DEPRECIATION		J.S. AFFILIATES	100.00%	1,775	1,775
21	V	19 LEGAL		J.S. AFFILIATES	100.00%		
22	V	20 LICENSE AND FEES		J.S. AFFILIATES	100.00%	225	225
23	V						
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		\$ 550,000			\$ 549,586	\$ * (414)

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

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Report Period Beginning: 01/01/15

Ending: 12/31/15

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning: 01/01/15

Ending: 12/31/15

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning: 01/01/15

Ending: 12/31/15

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Clark Manor Conv Center

#

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	Jack Rajchenbach	Owner	Administrative	20.088%	See Attached	2.00	3.33%	Alloc. Salary	\$ 8,333	17-07	1	
2	Morris Schabes	Manager	Administrative	1.320%	None	40.00	100.00%	Facility/Alloc	258,925	17-01,17-07	2	
3	David Schnell	Manager	Administrative	3.826%	None	40.00	100.00%	Alloc. Salary	256,516	17-07	3	
4											4	
5											5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 523,774		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 Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization JLR FINANCIAL SERVICES CORP.
 Street Address 6633 NORTH LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 679-9141
 Fax Number (847) 679-1820

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

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	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED 48	9	\$ 200,000	\$ 200,000	2	\$ 8,333	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED 48	9	2,500		2	104	2
3	21	OFFICE	AVG. HOURS WORKED 48	9	40,828	40,828	2	1,701	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED 48	9	15,037		2	627	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	TOTALS				\$ 258,365	\$ 240,828		\$ 10,765	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	HUD		X	Mortgage			\$	\$ 9,284,267		\$ 345,537	1								
2											2								
3											3								
4											4								
5											5								
Working Capital																			
6	Stockholders' Loans	X		Working Capital				636,333		29,143	6								
7											7								
8											8								
9	TOTAL Facility Related					\$	\$ 9,920,600			\$ 374,680	9								
B. Non-Facility Related*																			
10	Interest Income		X							(4,869)	10								
11	Interest Income- Bldg Co		X							(353)	11								
12	Non Allowable Interest									(29,143)	12								
13											13								
14	TOTAL Non-Facility Related					\$	\$			\$ (34,365)	14								
15	TOTALS (line 9+line14)					\$	\$ 9,920,600			\$ 340,315	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 72,123 Line # 36

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

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

Facility Name & ID Number

Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15										15										
16										16										
17										17										
18										18										
19										19										
20	TOTAL Non-Facility Related									20										

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

SEE ACCOUNTANTS' COMPILATION REPORT

** 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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.		\$	335,154		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.)		\$	289,149		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(46,005)		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	290,571		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	244,566		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>206,873</u>		8	
	2011	<u>206,013</u>		9	
	2012	<u>334,059</u>		10	
	2013	<u>310,228</u>		11	
	2014	<u>289,149</u>		12	
2015 Accrual = \$297,333 (tax including apartment) x 1.03 = 306,254 - apartment portion of accrual = 290,571					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2014	\$		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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Clark Manor Conv Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038596

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(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>11-30-411-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>99,981.81</u>	\$ <u>99,981.81</u>
2.	<u>11-30-411-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>99,982.02</u>	\$ <u>99,982.02</u>
3.	<u>11-30-411-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>86,406.18</u>	\$ <u>86,406.18</u>
4.	<u>11-30-411-020-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,778.82</u>	\$ <u>2,778.82</u>
5.	<u>11-30-411-021-0000</u>	<u>Apartment Building</u>	\$ <u>8,184.85</u>	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ <u>297,333.68</u>	\$ <u>289,148.83</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? 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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Clark Manor Conv Center

0038596 Report Period Beginning:

01/01/15 Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 49,255 B. General Construction Type: Exterior Frame Number of Stories 5

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).
Apartment Building - All expenses have been adjusted out on page 5A. All assets are in the non-care sections of page 13.

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	Facility		1977	\$ 220,000	1
2	Facility		2006	125,811	2
3	TOTALS			\$ 345,811	3

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	267		1977	1977	\$ 3,179,625	\$ 349,795		\$	\$ (349,795)	\$ 3,179,625	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1977		50,000		20			33,889	9
10	Various		1984		35,709		20			26,927	10
11	Various		1985		25,843		20			17,517	11
12	Various		1986		40,628		20			28,414	12
13	Various		1987		4,923		20			7,906	13
14	Various		1988		14,754		20			10,576	14
15	Various		1989		10,774		20			11,935	15
16	Various		1990		18,810		20			15,368	16
17	Various		1991		2,950		20			2,590	17
18	Various		1992		70,740		20			64,557	18
19	Various		1993		15,749		20			15,133	19
20	Various		1994		41,939		20			41,921	20
21	Various		1995		60,407		20	1,391	1,391	60,399	21
22	Various		1996		91,646		20	4,579	4,579	89,339	22
23	Various		1997		163,698		20	8,185	8,185	151,848	23
24	Various		1998		133,227		20	6,488	6,488	117,684	24
25	Various		1999		75,206		20	3,760	3,760	61,038	25
26	Various		2000		35,678		20	1,784	1,784	27,175	26
27	Various		2001		59,220		20	2,961	2,961	42,882	27
28	Various		2002		64,743		20	2,879	2,879	46,086	28
29	Various		2003		55,413		20	2,606	2,606	35,785	29
30	Various		2004		575,901		20	30,298	30,298	345,157	30
31	Various		2005		248,804		20	13,826	13,826	236,868	31
32	Various		2006		2,233,601		20	216,740	216,740	2,142,788	32
33	Various		2007		407,215		20	39,766	39,766	339,828	33
34	Various		2008		95,980		20	9,088	9,088	68,942	34
35	Various		2009		159,582		20	14,393	14,393	109,184	35
36	Various		2010		76,453		20	6,681	6,681	37,867	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	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 Various	2011	\$ 11,974	\$	20	\$ 1,197	\$ 1,197	\$ 4,889	37	
38								38	
39								39	
40								40	
41								41	
42								42	
43								43	
44								44	
45								45	
46								46	
47								47	
48								48	
49								49	
50								50	
51								51	
52								52	
53								53	
54								54	
55								55	
56								56	
57								57	
58								58	
59								59	
60								60	
61								61	
62								62	
63								63	
64								64	
65								65	
66								66	
67	Related Building Company (Pages 12F & 12G)							67	
68	Related Party Allocations (Pages 12H & 12I)				1,775		(1,775)	68	
69	Financial Statement Depreciation				52,686		(52,686)	69	
70	TOTAL (lines 4 thru 69)		\$ 8,061,192	\$ 404,256		\$ 366,622	\$ (37,634)	\$ 7,374,116	70

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	
1	Totals from Page 12A, Carried Forward		\$ 8,061,192	\$ 404,256		\$ 366,622	\$ (37,634)	\$ 7,374,116	1
2	Pipe Replacement	2012	9,878		20	253	253	1,003	2
3	Phone System Install	2012	3,907		20	781	781	2,800	3
4	Electrical Work To Correct Site Infractions	2012	3,435		20	344	344	1,174	4
5	Repair Sub Panel In Kitchen	2012	3,420		20	171	171	584	5
6	Wall Improvement	2013	2,716		20	70	70	194	6
7	Remove & Install New Jockey Pump, Replace Pipe In Sprinkler S	2013	3,775		20	97	97	230	7
8	Replaced Check Valve For Fire Pump, Butterfly Valves, Relocated	2013	7,402		20	190	190	435	8
9	New Boiler And Plumbing	2013	16,750		20	429	429	877	9
10	New Security Cameras And Installation	2013	5,019		20	1,004	1,004	2,091	10
11	Dining Room Riser Replacement	2013	4,988		20	249	249	603	11
12	New Oem Bearing For Heating Pump	2013	3,509		20	175	175	380	12
13	New Handrails	2013	9,761		20	1,952	1,952	5,531	13
14	Work On Doors And Outside Improvements	2013	7,773		20	777	777	2,073	14
15	Concrete For Lot	2013	3,000		20	150	150	350	15
16	Wallcovering Resident Room Foot Wall - 2Nd Floor	2013	4,686		20	469	469	1,015	16
17	New Doors	2013	6,600		20	660	660	1,375	17
18	Remove & Replace Faulty Domestic Valve	2013	3,194		20	160	160	359	18
19	Repair 19 Leaks On Coil	2014	3,261		20	163	163	299	19
20	New 30" Exhaust Fan	2014	6,871		20	344	344	487	20
21	Replace One 2.5" Flange Union, One Pressure Guage On Boiler	2014	2,625		20	131	131	186	21
22	Resident Room Foot Wall - Wall Covering	2014	2,974		20	595	595	1,189	22
23	Resident Room Foot Wall - Wall Covering	2014	3,480		20	696	696	1,334	23
24	Furnish & Install 1 8'X9' Automatic Sliding Door	2014	10,000		20	500	500	958	24
25	Replace Various Door Closures On 2Nd, 4Th, 5Th Floors And Bas	2014	7,995		20	400	400	733	25
26	Resident Room Foot Wall - Wall Covering	2014	5,726		20	286	286	525	26
27	Grinded & Tuck Pointed Chimney & Four Sides Of Building	2014	6,175		20	309	309	515	27
28	5 Pedestrian Doors & Frames - 2Nd Fl W, 3Rd Fl E&W, 4Th Fl W	2014	11,985		20	599	599	999	28
29	Interior Design For 2Nd Floor Resident Unit & Dialysis Center	2014	13,000		20	650	650	1,029	29
30	Rigid Wall Protection Sheets	2014	5,784		20	1,157	1,157	1,832	30
31	Plumbing Connections For 7 Dialysis Stations	2014	12,600		20	630	630	945	31
32	Rigid Wall Protection Sheets	2014	5,784		20	1,157	1,157	1,542	32
33	New Exhaust Fan On Roof	2014	6,871		20	344	344	429	33
34	TOTAL (lines 1 thru 33)		\$ 8,266,135	\$ 404,256		\$ 382,513	\$ (21,743)	\$ 7,408,192	34

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	
1	Totals from Page 12B, Carried Forward		\$ 8,266,135	\$ 404,256		\$ 382,513	\$ (21,743)	\$ 7,408,192	1
2	Electrical Work On Dialysis Room	2014	7,600		20	380	380	475	2
3	36" X 4" White Oak Spacia Flooring & Adhesive Materials	2014	3,439		20	172	172	215	3
4	54' Plumbing Chase, New Nurse Station, Quartz Desk Top & Sink	2014	10,700		20	535	535	624	4
5	Rigid Wall Protection Sheets	2014	6,014		20	601	601	601	5
6	Rigid Wall Protection Sheets	2015	11,987		20	499	499	499	6
7	Disposer	2015	2,718		20	204	204	204	7
8	Pipe Repair	2015	8,500		20	496	496	496	8
9	Rigid Wall Protection Sheets	2015	6,280		20	366	366	366	9
10	Rigid Wall Protection Sheets	2015	5,707		20	35	35	35	10
11	Fire Alarm Connection Repair	2015	5,014		20	16	16	16	11
12	Laundry Room Pipe Repair, Air Unit, Exhaust Fan	2015	3,986		20	13	13	13	12
13	Install Exit Alarms On 3Rd Floor	2015	4,683		20	15	15	15	13
14	Security Equip	2015	6,755		20	161	161	161	14
15	Plumbing-Replace Leaks On Grease Trap	2015	4,309		20	215	215	215	15
16	Chiller Repairs	2015	3,694		20	185	185	185	16
17	Replace Blower Wheel In Laundry Room	2015	5,825		20	291	291	291	17
18	Repair Grease Line Behind Block Wall	2015	2,655		20	133	133	133	18
19	Replace Ac Motor	2015	2,728		20	136	136	136	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	TOTAL (lines 1 thru 33)		\$ 8,368,729	\$ 404,256		\$ 386,967	\$ (17,289)	\$ 7,412,874	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,368,729	\$ 404,256		\$ 386,967	\$ (17,289)	\$ 7,412,874	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
31								31
32								32
33								33
34		\$ 8,368,729	\$ 404,256		\$ 386,967	\$ (17,289)	\$ 7,412,874	34

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,368,729	\$ 404,256		\$ 386,967	\$ (17,289)	\$ 7,412,874	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
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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		\$ 8,368,729	\$ 404,256		\$ 386,967	\$ (17,289)	\$ 7,412,874	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	J.S. Affiliates Depreciation			1,775			(1,775)		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	TOTAL (lines 1 thru 33)		\$	\$ 1,775		\$	\$ (1,775)	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$	\$ 1,775		\$	\$ (1,775)	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34		\$	\$ 1,775		\$	\$ (1,775)	\$

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

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

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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	\$ 682,773	\$	\$ 56,377	\$ 56,377	10	\$ 475,737	71
72	Current Year Purchases	89,825		4,150	4,150	10	4,150	72
73	Fully Depreciated Assets	1,224,217				10	1,224,217	73
74								74
75	TOTALS	\$ 1,996,815	\$	\$ 60,527	\$ 60,527		\$ 1,704,104	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		2003 LINCOLN AVIATOR	2003	\$ 71,476	\$	\$	\$	5	\$ 71,476	76
77										77
78										78
79										79
80	TOTALS			\$ 71,476	\$	\$	\$		\$ 71,476	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,782,832	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 404,256	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 447,494	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 43,238	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,188,455	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	APARTMENT BUILDING - 1977	\$ 30,000	\$	\$	86
87	LAND 754 - 2004 - 2004	41,500			87
88	New Boiler - 2009	14,890	1,489	9,058	88
89	SIX FLAT WORK - 2013	4,580	458	1,183	89
90	PORCHES AND OUTSIDE WORK - 201	7,400	740	1,912	90
91	TOTALS	\$ 98,370	\$ 2,687	\$ 12,153	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: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

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

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

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: \$ 418 Description: See Attached Schedule

(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

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. 2016 \$ _____

13. 2017 \$ _____

14. 2018 \$ _____

* 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.

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
			Units	Cost												
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$ 347,282	\$				\$		347,282	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					120,820							120,820	2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	39 - 03	hrs					326,999							326,999	4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39 - 02	# of prescripts							153,410					153,410	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify): <u>See Supplemental</u>									17,669					17,669	13
14	TOTAL			\$				\$ 795,101	\$	171,079			\$	966,180	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 Clark Manor Conv Center# 0038596Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 384,479	\$ 493,796	1
2	Cash-Patient Deposits	20,767	20,767	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,714,408	1,714,408	3
4	Supply Inventory (priced at)	5,000	5,000	4
5	Short-Term Investments			5
6	Prepaid Insurance	182,087	226,222	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	234,316	122,260	8
9	Other(specify):	511,421	935,188	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,052,478	\$ 3,517,641	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		387,311	13
14	Buildings, at Historical Cost		3,159,625	14
15	Leasehold Improvements, at Historical Cost	70,026	4,449,461	15
16	Equipment, at Historical Cost	1,303,223	2,525,570	16
17	Accumulated Depreciation (book methods)	(1,191,457)	(9,222,635)	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):	2,204	147,108	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 183,996	\$ 1,446,440	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,236,474	\$ 4,964,081	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 771,078	\$ 787,079	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	159,704	159,704	28
29	Short-Term Notes Payable		242,962	29
30	Accrued Salaries Payable	189,404	189,404	30
31	Accrued Taxes Payable (excluding real estate taxes)	17,118	17,118	31
32	Accrued Real Estate Taxes(Sch.IX-B)		290,571	32
33	Accrued Interest Payable	372,007	400,479	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	265,257	265,257	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,774,568	\$ 2,352,574	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	636,333	636,333	39
40	Mortgage Payable		9,041,305	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 636,333	\$ 9,677,638	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,410,901	\$ 12,030,212	46
47	TOTAL EQUITY(page 18, line 24)	\$ 825,573	\$ (7,066,131)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,236,474	\$ 4,964,081	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 657,889	1
2	Restatements (describe):		2
3	Bad Debt Expense	(209,914)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 447,975	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	424,423	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	(46,825)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 377,598	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 825,573	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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,736,357	1
2	Discounts and Allowances for all Levels	(916,648)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,819,709	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,246,001	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,246,001	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	161,701	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	20,540	19
20	Radiology and X-Ray		20
21	Other Medical Services	(2,451)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 179,790	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	4,869	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,869	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	294,636	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 294,636	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,545,005	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,118,971	31
32	Health Care	5,162,592	32
33	General Administration	3,110,620	33
B. Capital Expense			
34	Ownership	1,143,632	34
C. Ancillary Expense			
35	Special Cost Centers	966,180	35
36	Provider Participation Fee	618,587	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,120,582	40
41	Income before Income Taxes (line 30 minus line 40)**	424,423	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 424,423	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,306,233	44
45	Private Pay - Net Inpatient Revenue	61,280	45
46	Medicare - Net Inpatient Revenue	1,041,479	46
47	Other-(specify) <u>Veteran</u>	410,717	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,819,709	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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 Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	1,712	2,024	\$ 108,603	\$ 53.66	1
2	Assistant Director of Nursing	2,076	2,300	76,441	33.24	2
3	Registered Nurses	35,045	38,239	1,299,577	33.99	3
4	Licensed Practical Nurses	25,076	27,068	697,077	25.75	4
5	CNAs & Orderlies	126,251	140,773	1,614,400	11.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	20,731	22,291	255,034	11.44	8
9	Activity Director	2,787	3,075	66,988	21.78	9
10	Activity Assistants	26,669	28,912	290,986	10.06	10
11	Social Service Workers	14,983	16,464	251,590	15.28	11
12	Dietician					12
13	Food Service Supervisor	2,024	2,240	39,218	17.51	13
14	Head Cook	6,198	7,062	84,419	11.95	14
15	Cook Helpers/Assistants	22,622	24,678	246,787	10.00	15
16	Dishwashers					16
17	Maintenance Workers	5,510	5,974	71,299	11.93	17
18	Housekeepers	24,637	27,509	300,290	10.92	18
19	Laundry	11,940	13,383	140,025	10.46	19
20	Administrator	1,872	2,080	123,649	59.45	20
21	Assistant Administrator	1,976	2,080	41,570	19.99	21
22	Other Administrative	2,032	2,080	24,090	11.58	22
23	Office Manager					23
24	Clerical	9,742	10,186	165,141	16.21	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,954	2,210	32,578	14.74	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	345,837	380,628	\$ 5,929,762 *	\$ 15.58	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	Monthly	\$ 27,790	01-03	35
36	Medical Director	Monthly	66,000	09-03	36
37	Medical Records Consultant	Monthly	4,704	10-03	37
38	Nurse Consultant	Monthly	5,733	10-03	38
39	Pharmacist Consultant	Monthly	8,738	10-03	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	255	14,767	12-03	45
46	Other(specify)				46
47					47
48	Religious Services	Monthly	3,500	12-03	48
49	TOTAL (lines 35 - 48)	255	\$ 131,232		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. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Mark Schlichting	Administrator	0	\$ 123,649	Workers' Compensation Insurance	\$ 132,571	IDPH License Fee	\$ 3,980	
Mandy Adams	Asst. Admin.	0	41,570	Unemployment Compensation Insurance	28,651	Advertising: Employee Recruitment		
Muaricio Schabes	Asst. Comptroller	1.32%	24,090	FICA Taxes	445,290	Health Care Worker Background Check		
				Employee Health Insurance	409,205	(Indicate # of checks performed <u>311</u>)	3,118	
				Employee Meals	111,781	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	27,611	
				Chicago Head Tax	13,866	Licenses & Permits	2,013	
				Retirement Plan	45,193	Inspections	340	
				Christmas Expenses	10,066	Allocated from J.S. Affiliates	225	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 189,309					
B. Administrative - Other								
Description			Amount					
Management Fees-J.S. Affiliates			\$ 550,000					
Management Fees-JLR Financial Services Corp.			135,000					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 685,000	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,196,622	
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
FR&R/Marcum LLP	Accounting		\$ 64,650				Out-of-State Travel	\$
See Attached	Legal		8,335					
Randal Kane	Architect		4,320					
Arthur Rousseau	Purchasing Agent		2,000				In-State Travel	
Jantzen Associates	401K Administration		4,480					
Personnel Planners	Unemployment Consultant		1,083					
Point Click Care	Data Processing		30,802					
E-Health Data Solutions	Data Processing		8,800				Seminar Expense	9,369
ADL Data Systems	Data Processing		6,156					
IIT/Sourcotech	Data Processing		1,380					
Televent	Data Processing		2,641					
See Supplemental Schedule			49,967				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)			\$ 184,613				\$ 9,369	

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Clark Manor Conv Center

0038596

Report Period Beginning:

01/01/15

Ending:

12/31/15

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$38,836
- (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? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 7,162 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 618,587
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (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. \$ 111,781 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (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. Yes
Attach invoices and a summary of services for all architect and appraisal fees.