

Facility Name & ID Number Mulberry Manor, Inc.

0025411 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	51	Intermediate (ICF)	51	18,615	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	51	TOTALS	51	18,615	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	16,057			16,057	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,057			16,057	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.26%

D. How many bed reserve days during this year were paid by the Department?
6 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 01/01/1972

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Mulberry Manor, Inc. # 0025411 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	128,435	4,530	1,802	134,767		134,767		134,767		1
2	Food Purchase		122,279		122,279		122,279		122,279		2
3	Housekeeping	45,731	20,868	657	67,256		67,256	348	67,604		3
4	Laundry		7,743		7,743		7,743		7,743		4
5	Heat and Other Utilities			68,219	68,219		68,219	852	69,071		5
6	Maintenance	39,991	23,607	4,616	68,214		68,214	16,093	84,307		6
7	Other (specify):*										7
8	TOTAL General Services	214,157	179,027	75,294	468,478		468,478	17,293	485,771		8
	B. Health Care and Programs										
9	Medical Director		7,200		7,200		7,200		7,200		9
10	Nursing and Medical Records	956,427	28,195	18,154	1,002,776		1,002,776	4,228	1,007,004		10
10a	Therapy		4,165	15,354	19,519		19,519		19,519		10a
11	Activities	27,152	437		27,589		27,589		27,589		11
12	Social Services		5,559	2,770	8,329		8,329	(3,479)	4,850		12
13	CNA Training	31,854		6,755	38,609		38,609		38,609		13
14	Program Transportation		4,933	4,230	9,163		9,163	1,401	10,564		14
15	Other (specify):* DT Program			494,114	494,114		494,114	(494,114)			15
16	TOTAL Health Care and Programs	1,015,433	50,489	541,377	1,607,299		1,607,299	(491,964)	1,115,335		16
	C. General Administration										
17	Administrative	94,933			94,933		94,933	19,728	114,661		17
18	Directors Fees			5,400	5,400		5,400		5,400		18
19	Professional Services			103,126	103,126		103,126	(96,902)	6,224		19
20	Dues, Fees, Subscriptions & Promotions			7,467	7,467		7,467	(411)	7,056		20
21	Clerical & General Office Expenses	35,733	16,273	16,731	68,737		68,737	35,980	104,717		21
22	Employee Benefits & Payroll Taxes			171,320	171,320		171,320	9,329	180,649		22
23	Inservice Training & Education			967	967		967		967		23
24	Travel and Seminar			804	804		804		804		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			12,379	12,379		12,379	484	12,863		26
27	Other (specify):* Late Fee/Finance Charge			302	302		302	(288)	14		27
28	TOTAL General Administration	130,666	16,273	318,496	465,435		465,435	(32,080)	433,355		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,360,256	245,789	935,167	2,541,212		2,541,212	(506,751)	2,034,461		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

Mulberry Manor, Inc.

#0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	
	D. Ownership											
30	Depreciation			17,985	17,985		17,985	20,902	38,887			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,713	1,713		1,713		1,713			32
33	Real Estate Taxes			34,241	34,241		34,241	668	34,909			33
34	Rent-Facility & Grounds			180,000	180,000		180,000	(177,979)	2,021			34
35	Rent-Equipment & Vehicles			3,316	3,316		3,316	540	3,856			35
36	Other (specify):* See Pg. 24			282	282		282	(246)	36			36
37	TOTAL Ownership			237,537	237,537		237,537	(156,115)	81,422			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			116,879	116,879		116,879	(1,429)	115,450			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			116,879	116,879		116,879	(1,429)	115,450			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,360,256	245,789	1,289,583	2,895,628		2,895,628	(664,295)	2,231,333			45

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

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ (494,114)	15	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,192)	22		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	17,968	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(302)	27		18
19	Entertainment				19
20	Contributions	(161)	20		20
21	Owner or Key-Man Insurance	(246)	36		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(551)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg. 5A	(11,408)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (491,006)		\$	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)	(173,289)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (173,289)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (664,295)		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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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Cigarettes	\$ (523)	12	1
2	Flowers	(158)	12	2
3	Clothing for Residents	(115)	12	3
4	Gifts to Clients	(2,683)	12	4
5	Delinquent Assessment Fine	(1,429)	42	5
6	IDPH Violation Fine	(6,500)	21	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(11,408)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mulberry Manor, Inc.# 0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	348	0	0	0	0	0	0	0	0	0	348	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	852	0	0	0	0	0	0	0	0	0	852	5
6	Maintenance	0	161	15,932	0	0	0	0	0	0	0	0	16,093	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	1,361	15,932	0	17,293	8							
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	4,228	0	0	0	0	0	0	0	0	4,228	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	(3,479)	0	0	0	0	0	0	0	0	0	0	(3,479)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	1,401	0	0	0	0	0	0	0	0	0	1,401	14
15	Other (specify):*	(494,114)	0	0	0	0	0	0	0	0	0	0	(494,114)	15
16	TOTAL Health Care and Programs	(497,593)	1,401	4,228	0	(491,964)	16							
	C. General Administration													
17	Administrative	0	0	19,728	0	0	0	0	0	0	0	0	19,728	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	1,372	(98,274)	0	0	0	0	0	0	0	0	(96,902)	19
20	Fees, Subscriptions & Promotions	(712)	301	0	0	0	0	0	0	0	0	0	(411)	20
21	Clerical & General Office Expenses	(6,500)	5,064	37,416	0	0	0	0	0	0	0	0	35,980	21
22	Employee Benefits & Payroll Taxes	(2,192)	11,521	0	0	0	0	0	0	0	0	0	9,329	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	484	0	0	0	0	0	0	0	0	0	484	26
27	Other (specify):*	(302)	14	0	0	0	0	0	0	0	0	0	(288)	27
28	TOTAL General Administration	(9,706)	18,756	(41,130)	0	(32,080)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(507,299)	21,518	(20,970)	0	(506,751)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mulberry Manor, Inc.# 0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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 TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	17,968	2,934	0	0	0	0	0	0	0	0	0	20,902	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	668	0	0	0	0	0	0	0	0	0	668	33
34	Rent-Facility & Grounds	0	0	(177,979)	0	0	0	0	0	0	0	0	(177,979)	34
35	Rent-Equipment & Vehicles	0	0	540	0	0	0	0	0	0	0	0	540	35
36	Other (specify):*	(246)	0	0	0	0	0	0	0	0	0	0	(246)	36
37	TOTAL Ownership	17,722	3,602	(177,439)	0	(156,115)	37							
	Ancillary Expense													
	E. Special Cost Centers													
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	(1,429)	0	0	0	0	0	0	0	0	0	0	(1,429)	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(1,429)	0	0	0	0	0	0	0	0	0	0	(1,429)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(491,006)	25,120	(198,409)	0	(664,295)	45							

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
JoAnn Keller	50			kel-Tech Mgmt. Co.	Anna	Mgmt. Company
James K. Keller Family Trust	50			JR's Centre	Anna	Workshop
				Indpendent Living Ser	Anna & Metropolis	CILA
				Krypton	Metropolis	CILA
				Lincoln Square	Jonesboro & Dongola	CILA
				Pilot House of Cairo	Cairo	CILA
				Glenbrook of Vienna	Vienna	CILA

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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			
1	V	3 Houskeeping	\$	kel-Tech Management Co.	25.00%	\$ 348	\$	348	1
2	V	5 Heat & Other Utilities		kel-Tech Management Co.	25.00%	852		852	2
3	V	6 Maintenance		kel-Tech Management Co.	25.00%	161		161	3
4	V	14 Program Transportation		kel-Tech Management Co.	25.00%	1,401		1,401	4
5	V	19 Professional Services		kel-Tech Management Co.	25.00%	1,372		1,372	5
6	V	20 Dues, Fees, & Subscriptions		kel-Tech Management Co.	25.00%	301		301	6
7	V	21 Clerical & General		kel-Tech Management Co.	25.00%	5,064		5,064	7
8	V	22 Employee Benefits		kel-Tech Management Co.	25.00%	11,521		11,521	8
9	V	26 Insurance		kel-Tech Management Co.	25.00%	484		484	9
10	V	27 Late Fee/Finance Charge		kel-Tech Management Co.	25.00%	14		14	10
11	V	30 Depreciation		kel-Tech Management Co.	25.00%	2,934		2,934	11
12	V	33 Real Estate Taxes		kel-Tech Management Co.	25.00%	668		668	12
13	V								13
14	Total		\$			\$ 25,120	\$ *	25,120	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	34 Rent- Facility	\$	kel-Tech Management Co.	25.00%	\$ 2,021	\$ 2,021
16	V	35 Rent - Equipment		kel-Tech Management Co.	25.00%	540	540
17	V				25.00%		
18	V	10 Nursing		kel-Tech Management Co.	25.00%	4,228	4,228
19	V	17 Administration		kel-Tech Management Co.	25.00%	19,728	19,728
20	V	21 Clerical		kel-Tech Management Co.	25.00%	37,416	37,416
21	V	6 Maintenance		kel-Tech Management Co.	25.00%	15,932	15,932
22	V						
23	V						
24	V	19 Professional Services	98,274	kel-Tech Management Co.	25.00%		(98,274)
25	V	34 Building Lease	90,000	JoAnn Keller	50.00%		(90,000)
26	V	34 Building Lease	90,000	James K. Keller Family Trust	50.00%		(90,000)
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		\$ 278,274			\$ 79,865	\$ * (198,409)

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

Facility Name & ID Number

Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	JoAnn Keller	Owner/Admin	Adminitrator	50.00		30	80.00	Admin	\$ 26,539	17-1	1
2	Ashley Alley	QIDP	QIDP	0.00		5	10.00	QIDP	14,976	10-1	2
3	Diana Alley	DON	DON	0.00		20	80.00	DON	4,123	10-1	3
4	Natasha Davis	LPN	LPN	0.00		40	80.00	LPN	12,110	10-1	4
5											5
6											6
7	kel-Tech Allocation										7
8	Diana Alley							Nursing	4,228		8
9	Jacob Alley							Maintenance	15,932		9
10	James A. Keller							Administration	19,728		10
11	Ashley Alley							Clerical	13,351		11
12											12
13								TOTAL	\$ 110,987		13

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

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

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	3	Houskeeping Supplies	Mgmt Fee Contribution	350,100	9	\$ 1,240	\$ 98,274	\$ 348	1
2	5	Utilities Gas	Mgmt Fee Contribution	350,100	9	2,652	98,274	744	2
3	5	Utilities Water	Mgmt Fee Contribution	350,100	9	381	98,274	107	3
4	6	Maint. Building	Mgmt Fee Contribution	350,100	9	0	98,274	0	4
5	6	Maint. Supplies	Mgmt Fee Contribution	350,100	9	20	98,274	6	5
6	6	Grounds Maint.	Mgmt Fee Contribution	350,100	9	554	98,274	156	6
7	14	Repairs Vehicle	Mgmt Fee Contribution	350,100	9	460	98,274	129	7
8	14	Transportation	Mgmt Fee Contribution	350,100	9	3,261	98,274	915	8
9	14	Insurance Vehicles	Mgmt Fee Contribution	350,100	9	811	98,274	228	9
10	14	Maint. Vehicle	Mgmt Fee Contribution	350,100	9	460	98,274	129	10
11	19	ADP Payroll Services	Mgmt Fee Contribution	350,100	9	4,014	98,274	1,127	11
12	19	Legal & Accounting	Mgmt Fee Contribution	350,100	9	875	98,274	246	12
13	20	Adv. Help Wanted	Mgmt Fee Contribution	350,100	9	133	98,274	37	13
14	20	Advertising	Mgmt Fee Contribution	350,100	9	396	98,274	111	14
15	20	Contributions	Mgmt Fee Contribution	350,100	9	50	98,274	14	15
16	21	Dues Fees Subscriptions	Mgmt Fee Contribution	350,100	9	493	98,274	138	16
17	21	Copier Expense Supplies	Mgmt Fee Contribution	350,100	9	1,240	98,274	348	17
18	21	G & A Misc.	Mgmt Fee Contribution	350,100	9	45	98,274	13	18
19	21	G & A Supplies	Mgmt Fee Contribution	350,100	9	5,461	98,274	1,533	19
20	21	Postage	Mgmt Fee Contribution	350,100	9	1,388	98,274	390	20
21	21	Software Expense	Mgmt Fee Contribution	350,100	9	2,722	98,274	764	21
22	21	IT Services	Mgmt Fee Contribution	350,100	9	3,285	98,274	922	22
23	21	Copier Expense Service Call	Mgmt Fee Contribution	350,100	9	313	98,274	88	23
24	21	Telephone	Mgmt Fee Contribution	350,100	9	1,437	98,274	403	24
25	TOTALS					\$ 31,691	\$	\$ 8,896	25

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

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

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	21	Cell Phone Expense	Mgmt Fee Contribution	350,100	9	\$ 948	\$ 98,274	\$ 266	1	
2	21	Utilities - Internet	Mgmt Fee Contribution	350,100	9	1,200	98,274	337	2	
3	22	Ins. Emp. Group	Mgmt Fee Contribution	350,100	9	11,084	98,274	3,111	3	
4	22	Ins. W/C	Mgmt Fee Contribution	350,100	9	7,529	98,274	2,113	4	
5	22	Payroll Tax Expense	Mgmt Fee Contribution	350,100	9	20,720	98,274	5,816	5	
6	22	Misc Emp Benefits	Mgmt Fee Contribution	350,100	9	224	98,274	63	6	
7	22	Staff Meals	Mgmt Fee Contribution	350,100	9	1,487	98,274	417	7	
8	26	Insurance Bldg & Liab	Mgmt Fee Contribution	350,100	9	1,725	98,274	484	8	
9	27	Late Fee/Finance Charge	Mgmt Fee Contribution	350,100	9	50	98,274	14	9	
10	30	Depreciation	Mgmt Fee Contribution	350,100	9	10,452	98,274	2,934	10	
11	33	Real Estate Taxes	Mgmt Fee Contribution	350,100	9	2,380	98,274	668	11	
12	34	Lease Bldg	Mgmt Fee Contribution	350,100	9	7,200	98,274	2,021	12	
13	35	Lease Equip	Mgmt Fee Contribution	350,100	9	1,924	98,274	540	13	
14	36	Insurance - Officers Life	Mgmt Fee Contribution	350,100	9	(42)	98,274	(12)	14	
15	36	Tax Penalties & Interest	Mgmt Fee Contribution	350,100	9	349	98,274	98	15	
16	10	Nursing	Mgmt Fee Contribution	350,100	9	15,107	15,107	98,274	4,241	16
17	17	Administration	Mgmt Fee Contribution	350,100	9	70,482	70,482	98,274	19,784	17
18	21	Clerical	Mgmt Fee Contribution	350,100	9	133,678	133,678	98,274	37,524	18
19	6	Maintenance	Mgmt Fee Contribution	350,100	9	56,920	56,920	98,274	15,978	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 343,417	\$ 276,187	\$ 96,397	25	

Facility Name & ID Number

Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		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	AJ National Bank		X	2010 E-350 Van Loan	\$357.49	4/30/13	\$ 18,489	\$ 1,400	4/30/18	6.0000	\$ 227	1						
2	SIU Credit Union		X	2016 Ford Transit	\$605.78		20,915	16,405			337	2						
3												3						
4												4						
5												5						
Working Capital																		
6	Capaha LOC		X	Line of Credit		8/25/17	150,000		8/20/18	5.5000	1,149	6						
7												7						
8												8						
9	TOTAL Facility Related				\$963.27		\$ 189,404	\$ 17,805			\$ 1,713	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 189,404	\$ 17,805			\$ 1,713	15						

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

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

** 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 2016 report.	\$	<u>34,200</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>34,041</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>(159)</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>34,400</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. (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.	\$	<u>34,241</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>33,814</u>	8
	2013	<u>32,394</u>	9
	2014	<u>35,692</u>	10
	2015	<u>33,716</u>	11
	2016	<u>35,135</u>	12

Sch. IX, Line 7	<u>34,241</u>
kel-Tech Mgmt. Alloc	<u>668</u>
Sch V. Line 33, Col 8	<u>34,909</u>

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	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.

Facility Name & ID Number Mulberry Manor, Inc.

0025411 Report Period Beginning:

1/1/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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	Healthcare	76,230	1967	\$ 8,687	1
2	Healthcare	45,000	1976	2,700	2
3	TOTALS	121,230		\$ 11,387	3

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	30		1972		\$ 172,058	\$	30	\$	\$	\$ 172,058	4
5	28		1975		151,678		27			151,678	5
6	6		1979		4,663		23			4,633	6
7			1979		40,400		15			40,400	7
8			1987		16,300		30	280	280	16,300	8
	Improvement Type**										
9	Gazebo		1986		2,561		5			2,561	9
10	Laundry Room		1990		18,146	576	31.5	454	(122)	12,445	10
11	Landscaping		1990		505		15			505	11
12	Central A/C		1990		9,323		10			9,050	12
13	Improvements - Blue House		1991		4,817	153	31.5	120	(33)	3,141	13
14	Blacktop Driveway		1992		3,260		15			3,260	14
15	New Roof		1992		8,055		15			8,055	15
16	Remodeled Living Room		1992		1,203		15			1,203	16
17	Remodeling		1985		1,867		15			1,867	17
18	Remodeling - Rest Room		1988		10,790		15			10,790	18
19	Seamless Gutters		1993		1,536		15			1,536	19
20	A/C & Heaters		1993		8,823		15			8,823	20
21	Dining Room Improvements		1995		9,127		15			9,127	21
22	Bath, Carpet & Fencing		1995		4,428		15			4,428	22
23	Carpet		1997		1,684		7			1,684	23
24	Smoking Room Addition		1997		46,392	1,189	39	1,160	(29)	23,297	24
25	Smoking Room Equipment		1998		952		7			952	25
26	A/C - C Wing		1998		2,446		15			2,446	26
27	Kitchen Cabnets		1998		779		7			779	27
28	A/C Office		1998		1,059		15			1,059	28
29	Storage Building		1999		3,857		15			3,857	29
30	Water Garden		2001		2,922		15			2,922	30
31	A/C Compressor		2001		1,027		15			1,027	31
32	Fire Supression System		2003		1,716	80	15	114	34	1,701	32
33	Jo ann's Office Remodel		2003		8,543	399	15	570	171	8,407	33
34	A/C Laundry Room		2003		1,068	36	15	71	35	1,030	34
35	Furnace - Blue House		2004		2,213	65	15	148	83	2,059	35
36	Stopper II Fire Alarm		2004		637		7			637	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Vinyl Fence	2004	\$ 5,350	\$ 158	15	\$ 357	\$ 199	\$ 4,760	37
38	A/C Unit Roof Mount	2004	2,473	73	15	165	92	2,255	38
39	Vinyl Windows	2005	411	27	15	27		349	39
40	Carpet Office	2006	954		7			954	40
41	Flooring - Blue House	2006	1,397	93	15	93		1,039	41
42	Lumber - Blue House	2006	1,742	116	15	116		1,286	42
43	Drainage System	2006	8,909	594	15	594		6,583	43
44	Base Board - Carpet	2006	96		7			96	44
45	Door Alarm / Bumber Guard	2007	1,315	88	15	88		924	45
46	Windows	2008	783	26	15	52	26	501	46
47	Roof - Laundry Room	2008	1,239	41	15	83	42	799	47
48	New Wall	2009	598	18	15	40	22	330	48
49	Fire Doors	2010	1,491	44	15	99	55	759	49
50	Door Knobs & Keys	2010	835	25	15	56	31	429	50
51	Sprinkler System	2011	9,462	826	7	1,352	526	8,112	51
52	Shower	2011	998	59	15	67	8	430	52
53	Gravel	2011	185	11	15	12	1	72	53
54	Sprinkler System	2012	60,000		7	8,571	8,571	50,712	54
55	Water System Upgrade	2012	10,460	326	15	697	371	4,124	55
56	Sprinkler System	2012	1,206		7	172	172	989	56
57	Compressor Unit	2012	2,090		5	299	299	1,619	57
58	Door Alarm	2012	1,374		5	182	182	1,374	58
59	Security System	2012	2,115		5	352	352	2,115	59
60	Sprinkler System	2013	7,000		7	1,000	1,000	4,500	60
61	Metal Carport	2015	82	9	5	16	7	34	61
62	Metal Carport	2015	795	91	5	159	68	338	62
63	Guttering	2017	6,850	343	15	419	76	419	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 675,045	\$ 5,466		\$ 17,985	\$ 12,519	\$ 609,619	70

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

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ 36,551	\$ 1,331	\$ 5,884	\$ 4,553		\$ 28,415	71
72	Current Year Purchases	19,456	3,544	2,193	(1,351)		2,193	72
73	Fully Depreciated Assets	147,774					147,774	73
74								74
75	TOTALS	\$ 203,781	\$ 4,875	\$ 8,077	\$ 3,202		\$ 178,382	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Healthcare	1993 Ford Van	1993	\$ 25,942	\$	\$	\$	5	\$ 25,942	76
77	Healthcare	1998 Ford Van	1999	29,272				5	29,272	77
78	Healthcare	See Pg 24		93,954	7,644	9,891	2,247	5	65,625	78
79								5		79
80	TOTALS			\$ 149,168	\$ 7,644	\$ 9,891	\$ 2,247		\$ 120,839	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)	\$ 1,039,381	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 17,985	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 35,953	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,968	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 908,840	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related Party

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 3,316 Description: See Breakdown Pg. 24

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	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.

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)	988	4,003		4,991
4	Clinical Wages (b)	1,927	7,806		9,733
5	In-House Trainer Wages (c)	3,391	13,739		17,130
6	Transportation				
7	Contractual Payments	2,450	4,305		6,755
8	CNA Competency Tests				
9	TOTALS	\$ 8,756	\$ 29,853	\$	\$ 38,609
10	SUM OF line 9, col. 1 and 2 (e)	\$ 38,609			

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	11
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	7
2. From other facilities (f)	
TOTAL TRAINED	18

- (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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2017**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,675	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	213,368		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,577,639		8
9	Other(specify): <u>A/R Other</u>	26,194		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,823,876	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	176,000		12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	277,289		15
16	Equipment, at Historical Cost	352,950		16
17	Accumulated Depreciation (book methods)	(542,757)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 263,482	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,087,358	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 47,879	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(180)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	57,402		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,129		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,400		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Deductions Payable</u>	6,132		36
37	<u>Misc</u>	475		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 152,237	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Operating Capital Payable</u>	86,000		43
44	<u>Auto Loans Payable</u>	17,805		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 103,805	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 256,042	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,831,316	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,087,358	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,150,223	1
2	Restatements (describe):		2
3	Adj. YE 2016 - Retained Earnings Balance to Actual	(226)	3
4			4
5	2017 Adjusted Rental Expense	(2,376)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,147,621	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(316,305)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (316,305)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,831,316	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Mulberry Manor, Inc.# 0025411Report Period Beginning: 1/1/2017Ending: 12/31/2017**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,066,878	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,066,878	3
B. Ancillary Revenue			
4	Day Care	494,114	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 494,114	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	17,010	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	450	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 17,460	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	556	27
28	Credit Card Rewards	315	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 871	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,579,323	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	477,186	31
32	Health Care	1,598,591	32
33	General Administration	465,435	33
B. Capital Expense			
34	Ownership	237,537	34
C. Ancillary Expense			
35	Special Cost Centers	116,879	35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,895,628	40
41	Income before Income Taxes (line 30 minus line 40)**	(316,305)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (316,305)	43

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

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

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

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

Facility Name & ID Number Mulberry Manor, Inc.

0025411

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	2,110	2,150	\$ 57,646	\$ 26.81	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses	7,944	8,004	164,912	20.60	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,081	2,169	27,397	12.63	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,136	2,224	33,031	14.85	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,739	8,971	96,690	10.78	15
16	Dishwashers					16
17	Maintenance Workers	2,160	2,240	40,194	17.94	17
18	Housekeepers	3,791		46,087		18
19	Laundry					19
20	Administrator	2,080	2,080	26,497	12.74	20
21	Assistant Administrator	2,912	2,992	68,868	23.02	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,817	2,817	35,977	12.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	4,052	4,260	86,579	20.32	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	52,199	54,049	676,378	12.51	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	93,021	91,956	\$ 1,360,256 *	\$ 14.79	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	33	\$ 1,802	1-3	35
36	Medical Director	104	7,200	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	4	120	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	65	2,300	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	69	2,770	10a-3	45
46	Other(specify) <u>Psychiatric Consultan</u>	113	7,750	10a-3	46
47	<u>Psycholgoist Consultant</u>	101	4,050	10a-3	47
48	<u>Behavior Therapist</u>	12	1,200	10a-3	48
49	TOTAL (lines 35 - 48)	501	\$ 27,192		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	40	1,036	10-3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	40	\$ 1,036		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		
JoAnn Keller	Admin	50	\$ 26,317	Workers' Compensation Insurance	\$ 42,629	IDPH License Fee	\$		
Susan Middleton	Asst. Admin	0	18,915	Unemployment Compensation Insurance	10,707	Advertising: Employee Recruitment	2,707		
Ryan McAllister	Asst. Admin	0	49,701	FICA Taxes	103,661	Health Care Worker Background Check (Indicate # of checks performed <u>25</u>)	1,250		
				Employee Health Insurance	11,531	Patient Background Checks <u>2</u>	32		
				Employee Meals	2,192	See Pg. 24	2,766		
				Illinois Municipal Retirement Fund (IMRF)*		kel-Tech Allocation	301		
				Misc. Emp. Benefits	600				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 94,933	kel-Tech Allocation	11,521	Less: Public Relations Expense	()		
B. Administrative - Other						Non-allowable advertising	()		
Description			Amount	Employee Meals	(2,192)	Yellow page advertising	()		
			\$	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
					\$ 180,649		\$ 7,056		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services				Description	Line #	Amount	Description	Amount	
Vendor/Payee	Type		Amount			\$	Out-of-State Travel	\$	
Barnett & Levine	CPA		\$ 2,152						
kel-Tech Mgmt	Accounting Services		98,274				In-State Travel		
FMGR	Legal		2,700						
							Seminar Expense		
							Admin CEU	804	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 103,126	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 804

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Mulberry Manor, Inc.# 0025411Report Period Beginning: 1/1/2017Ending: 12/31/2017**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount. No
- (3) Did the nursing home make political contributions or payments to a political
action organization? No If YES, have these costs
been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period? Yes
7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. \$ 7,167 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES _____ NO X If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
during this cost report period. \$ 116,879
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to
the Department, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? No For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. \$ 2,192 Has any meal income been offset against
related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? No If YES, please indicate the amount of income earned from such a
program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. \$ N/A
- (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
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. N/A
Attach invoices and a summary of services for all architect and appraisal fees

Mulberry Manor, Inc.								
Reconciliation Sch. XI, Col. 6, Line 83 to								
Sch. V, Line 30, Col. 8								
2017								
Sch. XI, Col. 6, Line 83			\$ 35,953					
kel-Tech Mgmt Allocation			2,934					
Sch. V, Line 30, Col. 8			<u>\$ 38,887</u>					
Mulberry Manor, Inc.								
Sch. V Line 36, Col. 3								
2017								
Insurance - Officers's Life			246					
Tax Penalties			36					
Total			<u>\$ 282</u>					

Mulberry Manor, Inc.								
Details for Sch. XI, Line 79								
2017								
Use	Model, Make and Year	Year Acquired	Cost	Current Book Deprec	S/L Deprec.	Adjust.	Life In Yrs	Acc. Deprec.
Healthcare		2007	35001	1775		-1775	5	35001
2007 Buick Terraza								
Healthcare		2008	1880				5	1880
1999 Ford Transmission								
Healthcare		2013	24723		4945	4945	5	22252
2010 Ford Econoline								
Healthcare		2015	4466	509	893	384	5	1898
United Access Lift								
Healthcare		2016	5414	866	1083	217	5	1624
Wheelchair Lift								
Healthcare		2017	20915	4183	2789	-1394	5	2789
2016 Ford Transit								
Healthcare		2017	1555	311	181	-130	5	181
Motor								
			93954	7644	9891	2247		65625

Mulberry Manor								
Analysis Allocated Hours & Wages								
Sch18, Line 29 & 30, Col 1-4								
2017								
Susan Middleton, QSP, Assistant Administrator								
Allocation of wages:								
QIDP		60%	28,373					
Asst. Admin.		40%	<u>18,915</u>					
Total		100%	<u><u>\$47,288</u></u>					
Mulberry Manor								
XII Rental Costs								
B. 16 Description Breakdown								
2017								
Copy Machine Rental			2,094					
Dishwasher Rental			<u>1,222</u>					
			<u><u>\$3,316</u></u>					