



Facility Name & ID Number Pittsfield Manor

# 0047944 Report Period Beginning: 10/1/2017 Ending: 9/30/2018

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 N/A

	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	89	Skilled (SNF)	89	32,485	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	89	TOTALS	89	32,485	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	11,918	8,003	3,243	23,164	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,918	8,003	3,243	23,164	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.31%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
 YES  NO  Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?  
 Date started 4/26/06

J. Was the facility purchased or leased after January 1, 1978?  
 YES  Date 4/01/06 NO

K. Was the facility certified for Medicare during the reporting year?  
 YES  NO  If YES, enter number of beds certified 89 and days of care provided 2,847

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 9/30/18 Fiscal Year: 9/30/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/2017 Ending: 9/30/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	213,940	31,891	9,927	255,758		255,758	(31,979)	223,779		1
2	Food Purchase		244,568		244,568		244,568	(34,683)	209,885		2
3	Housekeeping	105,720	32,520		138,240		138,240	(27,399)	110,841		3
4	Laundry	52,090	21,482		73,572		73,572	(14,582)	58,990		4
5	Heat and Other Utilities			90,244	90,244		90,244	(17,752)	72,492		5
6	Maintenance	89,478	33,366	53,498	176,342		176,342	(34,936)	141,406		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	461,228	363,827	153,669	978,724		978,724	(161,331)	817,393		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,770,870	110,861	8,569	1,890,300		1,890,300	(183,296)	1,707,004		10
10a	Therapy										10a
11	Activities	57,642	3,645		61,287		61,287	(15,322)	45,965		11
12	Social Services	26,578			26,578		26,578		26,578		12
13	CNA Training										13
14	Program Transportation			6,135	6,135		6,135	(481)	5,654		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,855,090	114,506	26,704	1,996,300		1,996,300	(199,099)	1,797,201		16
	<b>C. General Administration</b>										
17	Administrative	75,692			75,692		75,692		75,692		17
18	Directors Fees							1,928	1,928		18
19	Professional Services			290,489	290,489		290,489	2,453	292,942		19
20	Dues, Fees, Subscriptions & Promotions			27,360	27,360		27,360	(5,863)	21,497		20
21	Clerical & General Office Expenses	91,376	17,000	44,121	152,497		152,497	(2,416)	150,081		21
22	Employee Benefits & Payroll Taxes			377,192	377,192		377,192	(41,131)	336,061		22
23	Inservice Training & Education			5,485	5,485		5,485		5,485		23
24	Travel and Seminar			610	610		610		610		24
25	Other Admin. Staff Transportation			6,138	6,138		6,138		6,138		25
26	Insurance-Prop.Liab.Malpractice			71,578	71,578		71,578	(4,019)	67,559		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	167,068	17,000	822,973	1,007,041		1,007,041	(49,048)	957,993		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,483,386	495,333	1,003,346	3,982,065		3,982,065	(409,478)	3,572,587		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name &amp; ID Number

Pittsfield Manor

#0047944

Report Period Beginning:

10/1/2017

Ending:

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## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			111,943	111,943		111,943	173,861	285,804			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							135,370	135,370			32
33	Real Estate Taxes							62,942	62,942			33
34	Rent-Facility & Grounds			487,200	487,200		487,200	(487,200)				34
35	Rent-Equipment & Vehicles			7,286	7,286		7,286		7,286			35
36	Other (specify):* <b>Mortg Insurance</b>							25,512	25,512			36
37	<b>TOTAL Ownership</b>			606,429	606,429		606,429	(89,515)	516,914			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			1,377	1,377		1,377		1,377			38
39	Ancillary Service Centers		130,971	421,916	552,887		552,887		552,887			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,374	170,374		170,374		170,374			42
43	Other (specify):* <b>See Att Sch 4A</b>	33,247		374,741	407,988		407,988	(394,540)	13,448			43
44	<b>TOTAL Special Cost Centers</b>	33,247	130,971	968,408	1,132,626		1,132,626	(394,540)	738,086			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,516,633	626,304	2,578,183	5,721,120		5,721,120	(893,533)	4,827,587			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Pittsfield Manor

Period Beginning 10/1/2017

Period End 9/30/2018

Schedule 4A

V. Cost Center Expenses

		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
	Ancillary Expense										
	<b>E. Special Cost Centers</b>										
43	Other (specify):*				0	0	0	0			
	Laboratory/Expenses			6,653	6,653	6,653	6,653	6,653			
	Radiology Expenses			6,795	6,795	6,795	6,795	6,795			
	Non-Allowable Expenses	33,247		361,293	394,540	394,540	(394,540)	0			
					0	0	0	0			
					0	0	0	0			
	<b>TOTAL Other Special Cost Centers</b>	33,247	0	374,741	407,988	407,988	(394,540)	13,448			

**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	(2,871)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,737)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(9,463)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,262)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(329,426)	43		24
25	Fund Raising, Advertising and Promotional	(28,130)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(569,970)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (945,859)		\$	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)	52,326		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 52,326		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (893,533)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' PREPARATION REPORT

Pittsfield Manor

ID# 0047944

Report Period Beginning: 10/1/2017

Ending: 9/30/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	(33,247)	43	1
2	Disallow R/E Entity HUD Audit	(26,060)	19	2
3	Disallow AL Expenses-Dietary	(31,979)	1	3
4	Disallow AL Expenses-Food	(31,812)	2	4
5	Disallow AL Expenses-Housekeeping	(27,399)	3	5
6	Disallow AL Expenses-Laundry	(14,582)	4	6
7	Disallow AL Expenses-Utilities	(17,752)	5	7
8	Disallow AL Expenses-Maintenance	(34,951)	6	8
9	Disallow AL Expenses-Nursing	(183,296)	10	9
10	Disallow AL Expenses-Activities	(15,322)	11	10
11	Disallow AL Expenses-Program Transportation	(481)	14	11
12	Disallow AL Expenses-Licenses & Fees	(3,685)	20	12
13	Disallow AL Expenses-Telephone	(2,472)	21	13
14	Disallow AL Expenses-Employee Benefits	(41,150)	22	14
15	Disallow AL Expenses-Insurance	(15,971)	26	15
16	Disallow AL Expenses-Depreciation Expense	(37,855)	30	16
17	Disallow AL Expenses-Interest Expense	(36,298)	32	17
18	Disallow AL Expenses-Real Estate Tax Expense	(15,658)	33	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(569,970)		49

Facility Name & ID Number

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# 0047944

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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
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  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	6 Maintenance	\$	Unlimited Development, Inc.	100.00%	\$ 15	\$	15	1
2	V	18 Director Fees		Unlimited Development, Inc.	100.00%	1,928		1,928	2
3	V	19 Professional Fees		Unlimited Development, Inc.	100.00%	2,453		2,453	3
4	V	20 Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	9		9	4
5	V	21 General Admin Expense		Unlimited Development, Inc.	100.00%	56		56	5
6	V	22 Employee Benefits		Unlimited Development, Inc.	100.00%	19		19	6
7	V	26 Property Insurance		Unlimited Development, Inc.	100.00%	36		36	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total		\$			\$ 4,516	\$ *	4,516	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	19 Professional Fees	\$	Pittsfield Lowry, LLC	N/A	\$ 26,060	\$ 26,060	15
16	V	20 Dues, Fees, Subs & Prom		Pittsfield Lowry, LLC	N/A	75	75	16
17	V	26 Property Insurance		Pittsfield Lowry, LLC	N/A	11,916	11,916	17
18	V	30 Depreciation		Pittsfield Lowry, LLC	N/A	211,716	211,716	18
19	V	32 Interest Expense	357	Pittsfield Lowry, LLC	N/A	181,488	181,131	19
20	V	33 Property Taxes		Pittsfield Lowry, LLC	N/A	78,600	78,600	20
21	V	34 Facility Rent	487,200	Pittsfield Lowry, LLC	N/A		(487,200)	21
22	V	36 Mortgage Insurance		Pittsfield Lowry, LLC	N/A	25,512	25,512	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		\$ 487,557			\$ 535,367	\$ * 47,810	39

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

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## VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

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## VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vahle Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryville				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%	Leroy Manor	Leroy				18
19	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	19
20	Unlimited Development, Inc. (UDI)	100%	Care Center of Abingdon	Abingdon				20
21	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				21
22	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	22
23	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gal	Galesburg	Assisted Living Faci	23
24	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				24
25	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	25
26	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				26
27	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				27
28	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	28
29	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

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# 0047944

Report Period Beginning:

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VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCorn	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			Leroy South Buck, LL	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			Abingdon West Marti	Galesburg	Lessor	13
14	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	14
15	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number

Pittsfield Manor

# 0047944

Report Period Beginning:

10/1/2017

Ending:

9/30/2018

## 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	See Attached Schedule 7A								\$ 1,928	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,928		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor

# 0047944

Report Period Beginning:

10/1/2017

Ending: 1/30/2018

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 Unlimited Development, Inc.  
 Street Address 285 S Farnham  
 City / State / Zip Code Galesburg, IL 61401  
 Phone Number ( 309) 343-1550  
 Fax Number ( 309) 343-2857

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	6	Maintenance	Weighted Avail Bed Days	505,933	21	\$ 240	\$ 32,485	\$ 15	1
2	18	Director Fees	Weighted Avail Bed Days	505,933	21	\$ 30,020	\$ 32,485	1,928	2
3	19	Professional Fees	Weighted Avail Bed Days	505,933	21	38,188	32,485	2,453	3
4	20	Dues, Licenses and Subs	Weighted Avail Bed Days	505,933	21	144	32,485	9	4
5	21	General Admin Expense	Weighted Avail Bed Days	505,933	21	873	32,485	56	5
6	22	Employee Benefits	Weighted Avail Bed Days	505,933	21	300	32,485	19	6
7	26	Property Insurance	Weighted Avail Bed Days	505,933	21	568	32,485	36	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					\$ 70,333	\$	\$ 4,516	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Pittsfield Manor

# 0047944

Report Period Beginning:

10/1/2017

Ending:

9/30/2018

**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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Cambridge Realty Capital						\$	\$			\$	1						
2	LTD. of Illinois		X	Facility purchase	\$19,553.00	5/1/2012	4,557,600	4,048,737	6/1/2045	3.5500	145,190	2						
3				SNF portion								3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$19,553.00		\$ 4,557,600	\$ 4,048,737			\$ 145,190	9						
<b>B. Non-Facility Related*</b>																		
10	Cambridge Realty Capital		X	Facility purchase -AL Portion	\$4,888.00	5/1/2012	1,139,400	1,012,184	6/1/2045	3.5500	36,298	10						
11	LTD. of Illinois											11						
12									Disallow AL Int Exp		(36,298)	12						
13									Int Income Offset		(9,820)	13						
14	TOTAL Non-Facility Related				\$4,888.00		\$ 1,139,400	\$ 1,012,184			\$ (9,820)	14						
15	TOTALS (line 9+line14)						\$ 5,697,000	\$ 5,060,921			\$ 135,370	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 25,512 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

**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 2017 report.		\$	<b>59,975</b>	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.)	2017	\$	<b>78,289</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>18,314</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>60,286</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			<b>(15,658)</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>62,942</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>78,712</b>	8
	2014	<b>79,175</b>	9
	2015	<b>79,147</b>	10
	2016	<b>78,494</b>	11
	2017	<b>78,289</b>	12

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**This facility was purchased from an unrelated for-profit entity during 2006. A tax exemption has not yet been obtained. Amount accrued includes the taxes for 9 months based on fiscal year end. Estimate is based on prior year tax bill. Real estate taxes reported on Sch V line 33 have been reduced by an allocation of expenses relating to ALC services based on as estimated 20%. See Att Sch 22A. Taxes paid during year represents the entire 2017 bill.**

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' PREPARATION REPORT

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Pittsfield Manor COUNTY Pike

FACILITY IDPH LICENSE NUMBER 0047944

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>54-130-01</u>	<u>RNG/BLK:2 TWP:54 SEC/LOT:3</u>	\$ <u>76,796.38</u>	\$ <u>61,437.10</u>
2. _____	<u>PT LOT 1,2,3 EX. SW COR 2</u>	\$ _____	\$ _____
3. _____	<u>NORRIS SD E SIDE SEC 25</u>	\$ _____	\$ _____
4. <u>54-130-01A</u>	<u>RNG/BLK:2 TWP:54 SECT/LOT:3</u>	\$ <u>606.68</u>	\$ <u>485.34</u>
5. _____	<u>OUTLOT 1(PITTSVILLE</u>	\$ _____	\$ _____
6. _____	<u>VILLA) NORRIS SD E SIDE</u>	\$ _____	\$ _____
7. <u>54-130-01B</u>	<u>RNG/BLK:2 TWP:54 SECT/LOT:3</u>	\$ <u>112.36</u>	\$ <u>89.89</u>
8. _____	<u>PT ROW PARK ST</u>	\$ _____	\$ _____
9. <u>54-129-13</u>	<u>RNG/BLK:2 TWP:54 SECT/LOT:4</u>	\$ <u>773.08</u>	\$ <u>618.46</u>
10. _____	<u>PT LOT 1, 2, 3 AND PT LOT 4 N</u>	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>78,288.50</u></u>	\$ <u><u>62,630.80</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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 Pittsfield Manor

# 0047944 Report Period Beginning:

10/1/2017 Ending:

9/30/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 41,400 B. General Construction Type: Exterior Brick Frame Wood 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).

Assisted Living-22 Units

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

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility-SNF</u>	<u>2.6 Acres</u>	<u>2006</u>	<u>\$ 144,000</u>	<u>1</u>
2	<u>Facility-SNF</u>	<u>.06 Acres</u>	<u>2013</u>	<u>1,662</u>	<u>2</u>
3	<b>TOTALS</b>	<b>#VALUE!</b>		<b>\$ 145,662</b>	<b>3</b>

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number **Pittsfield Manor**

# **0047944**

Report Period Beginning:

**10/1/2017**

Ending:

**9/30/2018**

**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	89		2006	1990	\$ 5,262,410	\$	40	\$ 131,558	\$ 131,558	\$ 1,644,494	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Landscaping	2006		4,720		10			4,720	9
10		Water Heaters, Replaced Sheetrock Ceilings (gypsum)	2008		12,251	1,009	10	1,009		12,145	10
11		Shtrock wlls/repl ceiling/repl tiles, Wall light/bdside tbls/chairs/nightstand	2008		98,212	7,138	10-15 yrs	7,138		71,110	11
12		Water Heater, Roof, Furnance and A/C, Gutters, Fire sprinkler	2009		372,840	27,022	10-25 yrs	27,022		259,327	12
13		Sprinkler System/Carpet/Carpet/Carpeting	2009		22,969	197	5-25 yrs	197		19,847	13
14		Parker Tub Rm-Sink,Mirror,toilet,shwr walls,flr,drywall,drains,plumbing	2011		44,775	3,731	12	3,731		27,363	14
15		Parking Lot Overlay and Sealcoat	2011		52,770	6,594	8	6,594		46,174	15
16		Hallway-Handrails/whlchair guards/covebs/paint/light/insulation/wall gua	2012		57,129	4,759	12	4,759		31,342	16
17		Water Heater	2012		3,691	369	10	369		2,215	17
18		Water Softener	2012		2,522	252	10	252		1,513	18
19		Water Heater	2012		3,760	376	10	376		2,225	19
20		Cable TV System	2013		5,014	501	10	501		2,758	20
21		Water Softener	2013		2,633	263	10	263		1,337	21
22		Physical Therapy Addition (contracted total)	2013		269,325		12	22,443	22,443	108,475	22
23		Dining Room Addition (contracted total)	2013		238,316		12	19,860	19,860	95,990	23
24		Water Heater	2015		3,705	370	10	370		1,328	24
25		Water Heater	2015		4,012	411	10	411		1,270	25
26		AC Unit/Coil	2015		3,905	391	10	391		1,236	26
27		AC Unit-Kitchen	2016		4,762	953	5	953		2,064	27
28		Electric Panel	2017		3,100	206	15	206		344	28
29		Bathroom 2 Remodel-Tile/Shower/Fixtures/Paint	2017		28,600	2,383	12	2,383		2,979	29
30		Coil-AC Unit - Laundry Room and Front Hallway	2018		4,482	25	15	25		25	30
31		Handrails - 200 Hallway	2018		7,457	41	15	41		41	31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor

# 0047944

Report Period Beginning:

10/1/2017

Ending:

9/30/2018

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						\$	\$	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								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 6,513,360	\$ 56,991		\$ 230,852	\$ 173,861	\$ 2,340,322	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Pittsfield Manor

# 0047944

Report Period Beginning:

10/1/2017

Ending:

9/30/2018

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	\$ 685,467	\$ 40,885	\$ 40,885	\$	3-15 yrs	\$ 555,754	71
72	Current Year Purchases	7,605	391	391		10 yrs	391	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 693,072	\$ 41,276	\$ 41,276	\$		\$ 556,145	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2003 GMC G350 Van	2006	\$ 29,848	\$	\$	\$	4	\$ 29,848	76
77	Patient Care	2017 Ford Starcraft Bus	2017	59,678	13,676	13,676		4	13,676	77
78										78
79										79
80	TOTALS			\$ 89,526	\$ 13,676	\$ 13,676	\$		\$ 43,524	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)	\$ 7,441,620	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 111,943	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 285,804	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 173,861	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,939,991	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	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 14,900	\$	\$ 14,900	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.

SEE ACCOUNTANTS' PREPARATION REPORT

**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?

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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 \_\_\_\_\_ . N/A

9. Option to Buy:  YES  NO Terms: N/A \*

**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: \$ 7,286 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' PREPARATION REPORT

**Facility Name:** Pittsfield Manor  
**IDPH License ID Number:** 0047944  
**Fiscal Year End:** 9/30/2018

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<b>Rental Description</b>	<b>Amount</b>
Medical Equipment Rental	5,448
Office Equipment	
Other Equipment Rental	1,838
<b>Total - Line 16</b>	<b><u>7,286</u></b>

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

**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)	
<b>TOTAL TRAINED</b>	

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

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

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	39(3)	hrs	\$	2,990	\$ 195,036	\$	2,990	\$ 195,036	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		945	50,124		945	50,124	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		3,194	161,703		3,194	161,703	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				130,971		130,971	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	39(3)			299	15,053		299	15,053	12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	7,428	\$ 421,916	\$ 130,971	7,428	\$ 552,887	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number      Pittsfield Manor

#      0047944

Report Period Beginning:    10/1/2017

Ending:

9/30/2018

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of    9/30/2018

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 25,589	\$ 52,066	1
2	Cash-Patient Deposits	10,620	10,620	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>386,000</u> )	1,151,203	1,166,253	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	67,581	84,339	6
7	Other Prepaid Expenses	3,766	12,233	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>		(1,926,281)	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,258,759	\$ (600,770)	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		145,662	13
14	Buildings, at Historical Cost	743,309	6,513,360	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	495,365	782,598	16
17	Accumulated Depreciation (book methods)	(803,792)	(2,939,991)	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 (spe See Sch 17A)		976,060	22
23	Other(specify): <u>See Sch 17A</u>		561,394	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 434,882	\$ 6,039,083	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,693,641	\$ 5,438,313	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 234,610	\$ 246,610	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,620	10,620	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	47,546	47,546	30
31	Accrued Taxes Payable (excluding real estate taxes)	49,157	49,157	31
32	Accrued Real Estate Taxes(Sch.IX-B)		60,286	32
33	Accrued Interest Payable		14,972	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Interdivision Payable</u>	3,851,940	3,851,940	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 4,193,873	\$ 4,281,131	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,060,921	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Security Deposits</u>	46,500	46,500	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 46,500	\$ 5,107,421	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 4,240,373	\$ 9,388,552	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (2,546,732)	\$ (3,950,239)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,693,641	\$ 5,438,313	48

SEE ACCOUNTANTS' PREPARATION REPORT

\*(See instructions.)

Pittsfield Manor

Period Beginning 10/1/2017  
Period End 9/30/2018

Schedule 17A

XV. Balance Sheet

Line 22 Other Long Term Assets

	Operating	After Consolidation
Land-Assisted Living		36,000
Building-Assisted Living		1,315,602
Reserve for Depr-Building-Assisted Living		(411,126)
Dining Room Addition-Assisted Living		59,579
Reserve for Depr-Dining Room Addition-Assisted Living		(23,995)
2006 Toyota Corolla - 2006		14,900
Reserve for Depr-2006 Toyota Corolla - 2006		(14,900)
TOTAL		976,060

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		468,409
Real Estate Tax Escrow		50,789
Insurance Escrow		22,834
MIP Escrow		19,362
TOTAL		561,394

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,958,148)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Year Post Closing Adjustment</b>	<b>(5,411)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(1,963,559)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(583,173)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(583,173)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(2,546,732)</b>	<b>24</b> *

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

SEE ACCOUNTANTS' PREPARATION REPORT

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,068,477	1
2	Discounts and Allowances for all Levels	(39,588)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,028,889	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	78,616	6
7	Oxygen	7,600	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 86,216	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	687	12
13	Barber and Beauty Care	2,784	13
14	Non-Patient Meals	2,871	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,171	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 8,513	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	394	24
25	Interest and Other Investment Income***	9,463	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 9,857	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	4,472	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 4,472	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,137,947	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	978,724	31
32	Health Care	1,996,300	32
33	General Administration	1,007,041	33
<b>B. Capital Expense</b>			
34	Ownership	606,429	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	962,252	35
36	Provider Participation Fee	170,374	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,721,120	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(583,173)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (583,173)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,610,822	44
45	Private Pay - Net Inpatient Revenue	1,906,584	45
46	Medicare - Net Inpatient Revenue	1,380,707	46
47	Other-(specify) <u>Medicare Replacement/Managed Care</u>	125,647	47
48	Other-(specify) <u>Hospice</u>	5,129	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,028,889	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

**Facility Name:** Pittsfield Manor  
**IDPH License ID Number:** 0047944  
**Fiscal Year End:** 9/30/2018

**Schedule 19A**

**XVII. Income Statement**  
**Line 28a Other Income**

<b>Rental Description</b>	<b>Amount</b>
Late Fees Reversal	(63)
Processing Fee	700
Maintenance Fee Income	2,500
Transportation Income	1,335
<b>Total - Line 16</b>	<b>4,472</b>

Facility Name & ID Number Pittsfield Manor

# 0047944

Report Period Beginning: 10/1/2017

Ending: 9/30/2018

**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	1,988	2,048	63,961	\$ 31.23	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,731	8,266	188,781	22.84	3
4	Licensed Practical Nurses	24,768	25,994	539,875	20.77	4
5	CNAs & Orderlies	72,190	76,171	911,241	11.96	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,308	5,508	57,642	10.46	10
11	Social Service Workers	1,773	1,866	26,578	14.25	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,478	19,007	213,940	11.26	15
16	Dishwashers					16
17	Maintenance Workers	4,199	4,570	89,478	19.58	17
18	Housekeepers	10,703	11,525	105,720	9.17	18
19	Laundry	4,871	5,291	52,090	9.85	19
20	Administrator	1,984	2,080	75,692	36.39	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,760	6,236	91,376	14.65	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,907	2,007	44,892	22.36	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,724	1,768	22,120	12.51	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,788	1,853	33,247	17.94	33
34	TOTAL (lines 1 - 33)	165,172	174,188	\$ 2,516,633 *	\$ 14.45	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	\$ 9,927	L1, C3	35
36	Medical Director	Monthly	12,000	L9, C3	36
37	Medical Records Consultant	Monthly	2,000	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,026	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 29,953		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	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' PREPARATION REPORT

**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	
Billye Titus	Administrator	None	\$ 75,692	Workers' Compensation Insurance	\$ 17,811	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	26,599	Advertising: Employee Recruitment	11,713	
				FICA Taxes	187,085	Health Care Worker Background Check		
				Employee Health Insurance	127,934	(Indicate # of checks performed <u>79</u> )	1,979	
				Employee Meals		Patient Background Checks	48	
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions	1,765	
				401k	4,960	IHCA Dues	5,653	
				Other Employee Benefits	12,803	Other Licenses & Fees	3,115	
						Less: Disallow AL License Fees	(3,685)	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 75,692	Disallow AL Allocated Expenses	(41,150)	Indirect costs	9	
(List each licensed administrator separately.)						Less: Public Relations Expense	(2,262)	
				Indirect costs	19	Non-allowable advertising	( )	
						Yellow page advertising	( )	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 336,061	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 21,497	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
N/A			\$	N/A			Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$				Seminar Expense	610
(Attach a copy of any management service agreement)								
C. Professional Services				TOTAL			Entertainment Expense ( )	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
LTC Support Services, LLC	Support Services		\$ 135,360				TOTAL	\$ 610
RFMS, Inc.	Administrative Services		132,000					
Templin Healthcare Accounting	Accounting Services		3,226					
RSM US LLP	Accounting Services		19,903					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 290,489					
(For legal fee disclosure, see page 39 of instructions)								

\* Attach copy of IMRF notifications  
 SEE ACCOUNTANTS' PREPARATION REPORT

\*\*See instructions.

Facility Name & ID Number Pittsfield Manor# 0047944Report Period Beginning: 10/1/2017Ending: 9/30/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. 5,653 IHCA
- (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? N/A
- (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 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 34,001 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 170,374  
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,871
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% line 14  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: RSM US LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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

**SEE ACCOUNTANTS' PREPARATION REPORT**

FACILITY NAME: Pittsfield Manor  
ID#: 0047944

BEGINNING: 10/1/2017  
ENDING: 9/30/2018

Pittsfield Manor houses both the skilled nursing facility and the assisted living facility in the same bldg and reported as a single division of Unlimited Development, Inc. Therefore, the divisional income statement and balance sheet report both operations. The AL related costs have been adjusted out of this cost report

Attached Schedule 22A

SUMMARY SCHEDULE of Allocation of Assisted Living Facility Costs						
Sch. V Line #		Basis of Allocation	Salaries	Supplies	Other	Total
1	Dietary	Census	27,831	4,148		31,979
2	Food Purchase	Census		31,812		31,812
3	Housekeeping	Rooms	20,953	6,446		27,399
4	Laundry	Rooms	10,324	4,258		14,582
5	Heat and Other Utilities				17,752	17,752
6	Maintenance	Rooms	17,734	6,613	10,604	34,951
7	Other (specify):*					-
9	Medical Director					-
10	Nursing and Medical Records	100% of RSD/Personal Care	183,296			183,296
10a	Therapy					-
11	Activities	25%	14,411	911		15,322
12	Social Services					-
13	CNA Training					-
14	Program Transportation	Rooms			481	481
15	Other (specify):*					-
17	Administrative					-
18	Directors Fees					-
19	Professional Services					-
20	Dues, Fees, Subscriptions & Promotions	Rooms			997	997
21	Clerical & General Office Expenses	Rooms			2,472	2,472
22	Employee Benefits & Payroll Taxes	% of AL Wages			41,150	41,150
23	Inservice Training & Education					-
24	Travel and Seminar					-
25	Other Admin. Staff Transportation					-
26	Insurance-Prop.Liab.Malpractice	Rooms			15,971	15,971
27	Other (specify):*					-
30	Depreciation	Direct				-
31	Amortization of Pre-Op. & Org.					-
32	Interest	20%				-
33	Real Estate Taxes	20%				-
34	Rent-Facility & Grounds					-
35	Rent-Equipment & Vehicles					-
36	Other (specify):*					-
38	Medically Necessary Transportation					-
39	Ancillary Service Centers					-
40	Barber and Beauty Shops					-
41	Coffee and Gift Shops					-
42	Provider Participation Fee					-
43	Other (specify):*					-
<b>TOTALS</b>			<b>274,549</b>	<b>54,188</b>	<b>89,427</b>	<b>418,164</b>