		FOR BHF USE					

LL1

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. **IDPH License ID Number:** 0038596

Facility Name: Clark Manor Cnv Center

Address: 7433 North Clark St (Number) Chicago (City) 60626 (Zip Code)

County: Cook

Telephone Number: (773) 338-8778 **Fax #** (773) 764-7449

HFS ID Number:

Date of Initial License for Current Owners: 11/1/1977

Type of Ownership:

[ ] VOLUNTARY,NON-PROFIT	
[ ] Charitable Corp.	
[ ] Trust	
IRS Exemption Code	
[X] PROPRIETARY	
[ ] Individual	
[ ] Partnership	
[ ] Corporation	
[X] "Sub-S" Corp.	
[ ] Limited Liability Co.	
[ ] Trust	
[ ] Other	
[ ] GOVERNMENTAL	
[ ] State	
[ ] County	
[ ] Other	

In the event there are further questions about this report, please contact:

Name: Steve Lavenda Telephone Number: (847) 236-1111

Email Address:

II. **CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/14 to 12/31/14 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed)	(Date)
	(Print Name and Title)	Jeffrey K. Singer, C.P.A.
	(Firm Name & Address)	Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015
	(Telephone)	(847) 236-1111 Fax # (847) 236-1155

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 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	267	Skilled (SNF)	267	97,455	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	267	TOTALS	267	97,455	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	7,801		6,574	14,375	8
9	SNF/PED					9
10	ICF	52,562	674	15,424	68,660	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	60,363	674	21,998	83,035	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.20%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/1/1997

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date ______ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 61 and days of care provided 4,606

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	400,582	49,372	33,013	482,967		482,967		482,967			1
2	Food Purchase		563,158		563,158	(114,975)	448,183	(46)	448,137			2
3	Housekeeping	311,013	1,157	101,762	413,932		413,932		413,932			3
4	Laundry	131,384	6,773	2,273	140,430		140,430		140,430			4
5	Heat and Other Utilities			291,987	291,987		291,987	(13,221)	278,766			5
6	Maintenance	66,344	83,034	236,216	385,594		385,594	(3,780)	381,814			6
7	Other (specify):*											7
8	**TOTAL General Services**	909,323	703,494	665,251	2,278,068	(114,975)	2,163,093	(17,047)	2,146,046			8
	B. Health Care and Programs											
9	Medical Director			78,000	78,000		78,000		78,000			9
10	Nursing and Medical Records	3,545,602	376,216	20,193	3,942,011		3,942,011	(83,201)	3,858,810			10
10a	Therapy	235,098			235,098		235,098		235,098			10a
11	Activities	336,493	6,758		343,251		343,251		343,251			11
12	Social Services	304,448	2,688	16,511	323,647		323,647		323,647			12
13	CNA Training											13
14	Program Transportation			9,425	9,425		9,425		9,425			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	4,421,641	385,662	124,129	4,931,432		4,931,432	(83,201)	4,848,231			16
	C. General Administration											
17	Administrative	186,162		790,000	976,162		976,162	(255,627)	720,535			17
18	Directors Fees											18
19	Professional Services			120,522	120,522		120,522	35,343	155,865			19
20	Dues, Fees, Subscriptions & Promotions			78,096	78,096		78,096	(55,852)	22,244			20
21	Clerical & General Office Expenses	169,156	36,156	275,968	481,280		481,280	(224,144)	257,136			21
22	Employee Benefits & Payroll Taxes			1,069,992	1,069,992	114,975	1,184,967	(7,491)	1,177,476			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,881	7,881		7,881		7,881			24
25	Other Admin. Staff Transportation			34,364	34,364		34,364		34,364			25
26	Insurance-Prop.Liab.Malpractice			276,913	276,913		276,913		276,913			26
27	Other (specify):*							25,190	25,190			27
28	**TOTAL General Administration**	355,318	36,156	2,653,736	3,045,210	114,975	3,160,185	(482,581)	2,677,604			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,686,282	1,125,312	3,443,116	10,254,710		10,254,710	(582,829)	9,671,881			29

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

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

Facility Name & ID Number Clark Manor Cnv Center #0038596 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			51,695	51,695		51,695	416,760	468,455			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,842	48,842		48,842	321,191	370,033			32
33	Real Estate Taxes							345,395	345,395			33
34	Rent-Facility & Grounds			1,122,207	1,122,207		1,122,207	(1,122,207)				34
35	Rent-Equipment & Vehicles			9,807	9,807		9,807	(9,642)	165			35
36	Other (specify):*							74,007	74,007			36
37	**TOTAL Ownership**			1,232,551	1,232,551		1,232,551	25,504	1,258,055			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		235,901	744,490	980,391		980,391		980,391			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			620,473	620,473		620,473		620,473			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		235,901	1,364,963	1,600,864		1,600,864		1,600,864			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,686,282	1,361,213	6,040,630	13,088,125		13,088,125	(557,325)	12,530,800			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 Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,221)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	74,005	30		9
10	Interest and Other Investment Income	(1,819)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(46)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(3,469)	21		18
19	Entertainment	(11,533)	21		19
20	Contributions	(12,186)	20		20
21	Owner or Key-Man Insurance	(7,491)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(150,000)	21		24
25	Fund Raising, Advertising and Promotional	(29,674)	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	(270,853)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (426,287)		$	30

BHF USE ONLY

48		49		50		51		52	

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 Amount	2 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)	(131,038)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (131,038)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (557,325)		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 Yes	2 No	3 Amount	4 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

STATE OF ILLINOIS

Clark Manor Cnv Center

ID# 0038596

Report Period Beginning: 01/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Capitalized R&M	$ (21,254)	06	1
2	Veterans Pharmacy Expense	(83,201)	10	2
3	Bank Charges	(12,104)	21	3
4	Medicare Sequestration Expense	(45,087)	21	4
5	Thef and Damage Loss	(3,402)	21	5
6	Additional R&M	17,474	06	6
7	Building Co. - Licenses, Permits & Fees	(1,264)	20	7
8	Building Co. - Apartment Utilities	(9,007)	05	8
9	Building Co. - Apartement R&M	(9,547)	06	9
10	Building Co. - Apartment Real Estate Taxes	(16,000)	33	10
11	Building Co. - Bank Charges	(511)	21	11
12	Building Co. - Legal & Accounting Fees	(15,044)	19	12
13	Building Co. - Amortization of Loan Costs	(4,992)	31	13
14	PAC Dues	(14,092)	20	14
15	Apartment Real Estate Taxes	(8,023)	33	15
16	Non Care Depreciation	(2,350)	30	16
17	Non Allowable Auto Lease	(9,642)	35	17
18	Non Allowable Interest	(30,782)	32	18
19	Non Allowable Legal	(2,025)	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**	(270,853)		49

STATE OF ILLINOIS

Clark Manor Cnv Center

ID# 0038596

Report Period Beginning: 01/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	Operating Expenses A. General Services	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(46)											(46)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(22,228)	9,007										(13,221)	5
6	Maintenance	(13,327)	9,547										(3,780)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(35,601)	18,554										(17,047)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(83,201)											(83,201)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**	(83,201)											(83,201)	16
	C. General Administration													
17	Administrative			(150,833)	(104,794)								(255,627)	17
18	Directors Fees													18
19	Professional Services	(17,069)	15,044	208	37,160								35,343	19
20	Fees, Subscriptions & Promotions	(57,216)	1,264		100								(55,852)	20
21	Clerical & General Office Expenses	(226,106)	511	1,451									(224,144)	21
22	Employee Benefits & Payroll Taxes	(7,491)											(7,491)	22
23	Inservice Training & Education													23
24	Travel and Seminar													24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*			496	24,694								25,190	27
28	**TOTAL General Administration**	(307,882)	16,819	(148,678)	(42,840)								(482,581)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(426,684)	35,373	(148,678)	(42,840)								(582,829)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	71,655	343,330		1,775								416,760	30
31	Amortization of Pre-Op. & Org.	(4,992)	4,992											31
32	Interest	(32,601)	353,792										321,191	32
33	Real Estate Taxes	(24,023)	369,418										345,395	33
34	Rent-Facility & Grounds		(1,122,207)										(1,122,207)	34
35	Rent-Equipment & Vehicles	(9,642)											(9,642)	35
36	Other (specify):*		74,007										74,007	36
37	TOTAL Ownership	397	23,332		1,775								25,504	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(426,287)	58,705	(148,678)	(41,065)								(557,325)	45

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		None		See Page 6-Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	32	Interest Income	$ 422	Clark Manor Associates	100.00%	$ 354,214	$ 353,792	1
2	V	21	CMA-Prior Period Adj		Clark Manor Associates	100.00%			2
3	V	34	CMA Rent - Clark Manor	1,122,207	Clark Manor Associates	100.00%		(1,122,207)	3
4	V	20	CMA Licenses, Permits & Fees		Clark Manor Associates	100.00%	1,264	1,264	4
5	V	05	CMA Apt - Utilities		Clark Manor Associates	100.00%	9,007	9,007	5
6	V	06	CMA Apartment - R&M		Clark Manor Associates	100.00%	9,547	9,547	6
7	V	33	CMA Apt. - Real Estate Taxes		Clark Manor Associates	100.00%	16,000	16,000	7
8	V	21	CMA Bank Charges		Clark Manor Associates	100.00%	511	511	8
9	V	36	CMA Insurance - MIP (HUD)		Clark Manor Associates	100.00%	74,007	74,007	9
10	V	19	CMA Legal & Accounting Fees		Clark Manor Associates	100.00%	15,044	15,044	10
11	V	33	CMA Real Estate Tax		Clark Manor Associates	100.00%	353,418	353,418	11
12	V	30	CMA Depreciation		Clark Manor Associates	100.00%	343,330	343,330	12
13	V	31	CMA Amrtzn of Loan Costs		Clark Manor Associates	100.00%	4,992	4,992	13
14	Total			$ 1,122,629			$ 1,181,334	$ * 58,705	14

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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. [X] YES [ ] NO

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

	1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	J. RAJCHENBACH-COMP.	$	JLR FINANCIAL SERVICES CORP.	100.00%	$ 4,167	$ 4,167	15
16	V	19	PROFESSIONAL FEES		JLR FINANCIAL SERVICES CORP.	100.00%	208	208	16
17	V	21	OFFICE		JLR FINANCIAL SERVICES CORP.	100.00%	1,451	1,451	17
18	V	27	EMPLOYEE BENEFITS		JLR FINANCIAL SERVICES CORP.	100.00%	496	496	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V	17	MANAGEMENT FEES	155,000	JLR FINANCIAL SERVICES CORP.	100.00%		(155,000)	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 155,000			$ 6,322	$ * (148,678)	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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. [X] YES [ ] NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT FEES	$ 635,000	J.S. AFFILIATES	100.00%	$	$ (635,000)	15
16	V	17	ADMINISTRATIVE SALARY		J.S. AFFILIATES	100.00%	530,206	530,206	16
17	V	19	ACCOUNTING		J.S. AFFILIATES	100.00%	36,800	36,800	17
18	V	21	OFFICE EXPENSES		J.S. AFFILIATES	100.00%			18
19	V	27	PAYROLL TAXES		J.S. AFFILIATES	100.00%	24,694	24,694	19
20	V	30	DEPRECIATION		J.S. AFFILIATES	100.00%	1,775	1,775	20
21	V	19	LEGAL		J.S. AFFILIATES	100.00%	360	360	21
22	V	20	LICENSE AND FEES		J.S. AFFILIATES	100.00%	100	100	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			$ 635,000			$ 593,935	$ * (41,065)	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	JACK RAJCHENBACH	20.088%			JLR FINANCIAL SERVICES COI	LINCOLNWOOD	MANAGEMENT CO.	1
2	JOSHUA HERRENDORF REVOCABLE TRUST	3.519%			JS AFFILIATES	CHICAGO	MANAGEMENT CO.	2
3	HERSHEL HERRENDORF REVOCABLE TRUST	25.953%			CLARK MANOR ASSOCIATES	CHICAGO	BUILDING CO	3
4	IRWIN SCHMELL	3.519%						4
5	JUDITH MILSTEIN	2.639%						5
6	STUART SCHMELL	4.399%						6
7	BATSHEVA SCHNELL	1.320%						7
8	MAURICIO SCHABES	1.320%						8
9	BETH ANN SCHABES	2.654%						9
10	JONATHAN SCHNELL	3.974%						10
11	SHARON WEISS	3.974%						11
12	DAVID SCHNELL	3.827%						12
13	STUART MILSTEIN	0.293%						13
14	LEO BILLET	1.320%						14
15	ELANA MINKOVE	0.293%						15
16	EVELYN SNYDER	0.880%						16
17	CHAIM SCHNELL	0.550%						17
18	BROCHA SCHNELL	0.550%						18
19	BRINA INSEL	0.550%						19
20	NEIL INSEL	0.550%						20
21	NAFTALI SCHNELL	0.550%						21
22	NECHAMA SCHNELL	0.550%						22
23	YEDIDA INSEL	0.550%						23
24	ARI MILSTEIN	0.293%						24
25	DOVID INSEL	0.550%						25
26	MARVIN HERSKOWITZ ESTATE	4.399%						26
27	ROCHELLE SCHNELL	10.938%						27
28								28
29								29
30								30

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
					Compensation Received From Other	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column	
	Name	Title	Function	Ownership Interest	Nursing Homes*	Hours	Percent	Description	Amount	Reference	
1	Jack Rajchenbach	Owner	Administrative	20.088%	See Attached	2	3.33%	Alloc. Salary	$ 4,167	17-07	1
2	Morris Schabes	Manager	Administrative	1.320%	None	40	100%	Facility/Alloc	277,744	17-01,17-07	2
3	David Schnell	Manager	Administrative	3.826%	None	40	100%	Alloc. Salary	276,690	17-07	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 558,601		13

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	48	9	$ 100,000	$ 100,000	2	$ 4,167	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	48	9	5,000		2	208	2
3	21	OFFICE	AVG. HOURS WORKED	48	9	34,828	34,828	2	1,451	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	48	9	11,911		2	496	4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 151,739	$ 134,828		$ 6,322	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	HUD		X	Mortgage			$	$ 9,518,463			$ 354,112	1
2												2
3					`							3
4												4
5												5
	Working Capital											
6	MB Financial		X	Line of Credit				400,000			18,060	6
7	Stockholders' Loans	X		Working Capital				636,333			30,782	7
8												8
9	TOTAL Facility Related						$	$ 10,554,796			$ 402,954	9
	B. Non-Facility Related*											
10	Interest Expense		X								102	10
11	Interest Income		X								(1,819)	11
12	Interest Income- Bldg Co		X								(422)	12
13	See Supplemental Schedule										(30,782)	13
14	TOTAL Non-Facility Related						$	$			$ (32,921)	14
15	TOTALS (line 9+line14)						$	$ 10,554,796			$ 370,033	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 74,007 Line # 36

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15	Non Allowable Interest						$	$			$ (30,782)	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related										(30,782)	20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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.

Line	Description	$	Amount	Line
1	1. Real Estate Tax accrual used on 2013 report.	$	299,987	1
2	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.)	$	310,228	2
3	3. Under or (over) accrual (line 2 minus line 1).	$	10,241	3
4	4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)	$	335,154	4
5	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	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	7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	345,395	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

Year	Amount	Line
2009	198,243	8
2010	206,873	9
2011	206,013	10
2012	334,059	11
2013	310,228	12

2014 Accrual - $310,228 x 1.08 = $335,154

Beginning Accrual Adj

Line	FOR BHF USE ONLY		Line
13	FROM R. E. TAX STATEMENT FOR 2013	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Clark Manor Cnv Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038596

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	11-30-411-005-0000	Long Term Care Property	$ 107,383.53	$ 107,383.53
2.	11-30-411-006-0000	Long Term Care Property	$ 107,383.74	$ 107,383.74
3.	11-30-411-007-0000	Long Term Care Property	$ 92,736.41	$ 92,736.41
4.	11-30-411-020-0000	Long Term Care Property	$ 2,723.92	$ 2,723.92
5.	11-30-411-021-0000	Apartment Building	$ 8,023.23	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 318,250.83	$ 310,227.60

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Clark Manor Cnv Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038596

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$

4.	________	________	$ ________	$ ________
5.	________	________	$ ________	$ ________
6.	________	________	$ ________	$ ________
7.	________	________	$ ________	$ ________
8.	________	________	$ ________	$ ________
9.	________	________	$ ________	$ ________
10.	________	________	$ ________	$ ________
		TOTALS	$ ________	$ ________

B. **Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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	Facility		1977	$ 220,000	1
2	Facility		2006	125,811	2
3	TOTALS			$ 345,811	3

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	267			1977	$ 3,179,625	$ 340,980		$ 32,611	$ (308,369)	$ 3,179,625	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1913	4,988		20	249	249	249	9
10	Various			1977	50,000		20			33,889	10
11	Various			1984	35,709		20			26,927	11
12	Various			1985	25,843		20			17,517	12
13	Various			1986	40,628		20			28,414	13
14	Various			1987	4,923		20			7,906	14
15	Various			1988	14,754		20			10,576	15
16	Various			1989	10,774		20			11,935	16
17	Various			1990	18,810		20			15,368	17
18	Various			1991	2,950		20			2,590	18
19	Various			1992	70,740		20			64,557	19
20	Various			1993	15,749		20			15,133	20
21	Various			1994	41,939		20	1,414	1,414	41,921	21
22	Various			1995	60,407		20	3,020	3,020	59,009	22
23	Various			1996	91,646		20	4,582	4,582	84,760	23
24	Various			1997	163,698		20	8,185	8,185	143,663	24
25	Various			1998	133,227		20	6,505	6,505	111,196	25
26	Various			1999	75,206		20	3,760	3,760	57,278	26
27	Various			2000	35,678		20	1,784	1,784	25,391	27
28	Various			2001	59,220		20	2,961	2,961	39,921	28
29	Various			2002	64,743		20	3,128	3,128	43,207	29
30	Various			2003	55,413		20	2,606	2,606	33,179	30
31	Various			2004	575,901		20	30,488	30,488	314,859	31
32	Various			2005	248,804		20	20,494	20,494	223,043	32
33	Various			2006	2,233,601		20	216,740	216,740	1,926,048	33
34	Various			2007	407,215		20	39,766	39,766	300,062	34
35	Various			2008	95,980		20	9,088	9,088	59,853	35
36	Various			2009	159,582		20	15,367	15,367	94,791	36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Various	2010	$ 76,453	$	20	$ 6,931	$ 6,931	$ 31,186	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)			1,775			(1,775)		68
69	Financial Statement Depreciation			51,695			(51,695)		69
70	TOTAL (lines 4 thru 69)		$ 8,054,206	$ 394,450		$ 409,681	$ 15,231	$ 7,004,051	70

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 8,054,206	$ 394,450		$ 409,681	$ 15,231	$ 7,004,051	1
2	Installation Of Computer Network	2011	8,624		20	862	862	2,659	2
3	South Side Concrete Ramp For Sidewalk	2011	3,350		20	335	335	1,033	3
4	Pipe Replacement	2012	9,878		20	253	253	749	4
5	Phone System Install	2012	3,907		20	781	781	2,018	5
6	Electrical Work To Correct Site Infractions	2012	3,435		20	344	344	830	6
7	Repair Sub Panel In Kitchen	2012	3,420		20	171	171	413	7
8	Wall Improvement	2013	2,716		20	70	70	125	8
9	Remove & Install New Jockey Pump, Replace Pipe In Sprinkler Sy	2013	3,775		20	97	97	133	9
10	Replaced Check Valve For Fire Pump, Butterfly Valves, Relocated	2013	7,402		20	190	190	245	10
11	New Boiler And Plumbing	2013	16,750		20	429	429	447	11
12	New Security Cameras And Installation	2013	5,019		20	1,004	1,004	1,088	12
13	New Handrails	2013	9,761		20	1,952	1,952	3,579	13
14	Work On Doors And Outside Improvements	2013	7,773		20	777	777	1,296	14
15	Concrete For Lot	2013	3,000		20	150	150	200	15
16	Wallcovering Resident Room Foot Wall - 2Nd Floor	2013	4,686		20	469	469	547	16
17	New Doors	2013	6,600		20	660	660	715	17
18	Remove And Replace Faulty Domestic Valve	2013	3,194		20	160	160	160	18
19	New Oem Bearing For Heating Pump	2013	3,509		20	175	175	175	19
20	Resident Room Foot Wall- Wall Coverings	2014	2,974		20	73	73	73	20
21	Resident Room Foot Wall- Wall Coverings	2014	3,480		20	78	78	78	21
22	Furnish & Install 1 8'X9' Automatic Sliding Door	2014	10,000		20	224	224	224	22
23	5Th,4Th,2Nd & Basement: Replace Various Door Closers	2014	7,995		20	162	162	162	23
24	Resident Room Foot Wall- Wall Coverings	2014	5,726		20	52	52	52	24
25	Grinded And Tuck Pointed Chimeny And Four Sides Of The Build	2014	6,175		20	99	99	99	25
26	Interior Design Services For The 2Nd Floor Resident Unit And Dia	2014	13,000		20	83	83	83	26
27	Rigid Wall Protection Sheets	2014	5,784		20	80	80	80	27
28	Plumbing Connections For Seven Dialysis Stations	2014	12,600		20	148	148	148	28
29	Rigid Wall Protection Sheets	2014	5,784		20	43	43	43	29
30	New Exhaust Fan On Roof	2014	6,871		20	37	37	37	30
31	Electrical Work On Dyalysis Room	2014	7,600		20	20	20	20	31
32	36"X4" White Oak Spacia Flooring And Adhesive Materials	2014	3,439		20	18	18	18	32
33	54' Plumbing Chase, New L Shaped Nurse Station, Quartz Desk To	2014	10,700		20	16	16	16	33
34	TOTAL (lines 1 thru 33)		$ 8,263,132	$ 394,450		$ 419,696	$ 25,246	$ 7,021,599	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 8,263,132	$ 394,450		$ 419,696	$ 25,246	$ 7,021,599	1
2	Repair 19 Leaks On Coil	2014	3,261		20	163	163	163	2
3	New 30" Exhaust Fan	2014	6,871		20	344	344	344	3
4	Replace One 2.5" Flange Union, One Pressure Guage On Boiler	2014	2,625		20	131	131	131	4
5	Furnish & Install 5 Pedestrian Doors & Frames: 2Nd Flr W	2014	11,985		20	192	192	192	5
6	Shower, 3Rd Flr E & W, 4Th Flr W & 5Th Flr E Showers	2014			20				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	TOTAL (lines 1 thru 33)		$ 8,287,874	$ 394,450		$ 420,526	$ 26,076	$ 7,022,429	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 8,287,874	$ 394,450		$ 420,526	$ 26,076	$ 7,022,429	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,287,874	$ 394,450		$ 420,526	$ 26,076	$ 7,022,429	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 8,287,874	$ 394,450		$ 420,526	$ 26,076	$ 7,022,429	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,287,874	$ 394,450		$ 420,526	$ 26,076	$ 7,022,429	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	J.S. Affiliates Depreciation			1,775			(1,775)		9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$ 1,775		$	$ (1,775)	$	34

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	$ 595,348	$	$ 39,831	$ 39,831	10	$ 441,619	71
72	Current Year Purchases	108,211		8,099	8,099	10	8,099	72
73	Fully Depreciated Assets	1,192,861				10	1,192,861	73
74								74
75	TOTALS	$ 1,896,421	$	$ 47,930	$ 47,930		$ 1,642,580	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2003 LINCOLN AVIATOR	2003	$ 71,476	$	$	$	5	$ 71,476	76
77										77
78										78
79										79
80	TOTALS			$ 71,476	$	$	$		$ 71,476	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 10,601,583	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 394,450	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 468,455	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 74,005	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 8,736,485	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	APARTMENT BUILDING - 1977	$ 30,000	$	$	86
87	LAND 754 - 2004 - 2004	41,500			87
88	New Boiler - 2009	14,890	1,498	7,615	88
89	Bldg Improvement - 6 Flat Work - 2013	4,580	458	708	89
90	Porches and Outside Work - 2013	7,400	394	593	90
91	TOTALS	$ 98,370	$ 2,350	$ 8,916	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 Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: 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	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 165 Description: See Attached Schedule
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 301,783	$		$ 301,783	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			109,187			109,187	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			333,520			333,520	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				206,378		206,378	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental						29,523		29,523	13
14	TOTAL			$		$ 744,490	$ 235,901		$ 980,391	14

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 77,424	$ 140,786	1
2	Cash-Patient Deposits	21,858	21,858	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	2,366,022	2,366,022	3
4	Supply Inventory (priced at)	5,000	5,000	4
5	Short-Term Investments			5
6	Prepaid Insurance	171,695	217,014	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	220,716	133,660	8
9	Other(specify):	560,654	1,040,634	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,423,369	$ 3,924,974	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		387,311	13
14	Buildings, at Historical Cost		3,159,625	14
15	Leasehold Improvements, at Historical Cost	66,790	4,343,082	15
16	Equipment, at Historical Cost	1,294,957	2,454,789	16
17	Accumulated Depreciation (book methods)	(1,138,771)	(8,813,727)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	2,204	152,100	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 225,180	$ 1,683,180	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,648,549	$ 5,608,154	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,080,192	$ 1,080,191	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	78,974	78,974	28
29	Short-Term Notes Payable	400,000	634,196	29
30	Accrued Salaries Payable	168,757	168,757	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,538	15,538	31
32	Accrued Real Estate Taxes(Sch.IX-B)		335,154	32
33	Accrued Interest Payable	346,978	376,168	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	263,888	263,888	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,354,327	$ 2,952,866	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	636,333	636,333	39
40	Mortgage Payable		9,284,267	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 636,333	$ 9,920,600	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,990,660	$ 12,873,466	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 657,889	$ (7,265,312)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,648,549	$ 5,608,154	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 735,210	1
2	Restatements (describe):		2
3	Due to Public Aid	(285,078)	3
4	Accounts Payable	(9,548)	4
5	Accrued Expenses	(5,000)	5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 435,584	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	319,527	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	(97,222)	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)**	$ 222,305	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)**	$ 657,889	24 *

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 12,856,092	1
2	Discounts and Allowances for all Levels	(996,587)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 11,859,505	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,306,013	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,306,013	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	214,751	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	22,702	19
20	Radiology and X-Ray		20
21	Other Medical Services	2,862	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 240,315	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,819	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,819	26
	E. Other Revenue (specify):** **		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,407,652	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,278,068	31
32	Health Care	4,931,432	32
33	General Administration	3,045,210	33
	B. Capital Expense		
34	Ownership	1,232,551	34
	C. Ancillary Expense		
35	Special Cost Centers	980,391	35
36	Provider Participation Fee	620,473	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 13,088,125	40
41	**Income before Income Taxes (line 30 minus line 40)****	319,527	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 319,527	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 10,235,209	44
45	Private Pay - Net Inpatient Revenue	531	45
46	Medicare - Net Inpatient Revenue	1,257,743	46
47	Other-(specify) Veteran	366,022	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 11,859,505	49

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

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

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

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,944	2,096	$ 102,142	$ 48.73	1
2	Assistant Director of Nursing	2,015	2,191	80,336	36.67	2
3	Registered Nurses	34,731	38,319	1,155,348	30.15	3
4	Licensed Practical Nurses	23,556	25,484	663,726	26.04	4
5	CNAs & Orderlies	126,792	141,212	1,512,287	10.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	15,893	17,095	235,098	13.75	8
9	Activity Director	1,880	2,200	52,696	23.95	9
10	Activity Assistants	27,074	29,650	283,797	9.57	10
11	Social Service Workers	18,639	20,375	304,448	14.94	11
12	Dietician					12
13	Food Service Supervisor	1,976	2,296	50,014	21.78	13
14	Head Cook	7,299	8,235	101,266	12.30	14
15	Cook Helpers/Assistants	24,526	26,830	249,302	9.29	15
16	Dishwashers					16
17	Maintenance Workers	4,585	4,953	66,344	13.39	17
18	Housekeepers	24,246	28,934	311,013	10.75	18
19	Laundry	11,671	13,031	131,384	10.08	19
20	Administrator	1,880	2,080	123,353	59.30	20
21	Assistant Administrator	1,456	1,618	38,581	23.84	21
22	Other Administrative	2,032	2,080	24,228	11.65	22
23	Office Manager					23
24	Clerical	12,787	13,572	169,156	12.46	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,888	2,152	31,763	14.76	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	346,870	384,403	$ 5,686,282 *	$ 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	Monthly	$ 33,013	01-03	35
36	Medical Director	Monthly	78,000	09-03	36
37	Medical Records Consultant	Monthly	4,616	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Montly	15,577	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	242	12,761	12-03	45
46	Other(specify)				46
47					47
48	Religious Services	Monthly	3,750	12-03	48
49	TOTAL (lines 35 - 48)	242	$ 147,717		49

C. CONTRACT NURSES

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Mark Schlichting	Administrator	0.00%	$ 123,353
Morris Schabes	Asst. Comptroller	1.32%	24,228
Mandy Adams	Asst. Admin	0.00%	17,439
Mercedes Vaughn	Asst. Admin	0.00%	21,142
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 186,162

B. Administrative - Other

Description	Amount
Management Fees-J.S. Affiliates	$ 635,000
Management Fees-JLR Financial Services Corp.	155,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 790,000

C. Professional Services

Vendor/Payee	Type	Amount
Personnel Planners	Unemployment Consulting	$ 2,450
Frost, Ruttenberg & Rothblatt	Accounting	66,000
Time Systems International	Computer Services	1,685
See Attached	Legal	6,063
Jantzen Associates	401K Administration	4,500
Ehealth Data	Data Processing	9,100
Point Click Care	Data Processing	1,000
ADL Data Systems	Data Processing	5,865
Alpha Data Services	Data Processing	9,073
Medifax	Data Processing	739
National Datacare Corporation	Data Processing	4,107
See Supplemental Schedule		9,940
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 120,521

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 128,923
Unemployment Compensation Insurance	41,123
FICA Taxes	430,564
Employee Health Insurance	396,427
Employee Meals	114,975
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	7,483
Retirement Plan	42,812
Christmas Expenses	15,168
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,177,475

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	3,230
(Indicate # of checks performed 323)	
Patient Background Checks	
Dues and Subscriptions	15,524
Licenses & Permits	1,350
Inspections	50
Allocated from J.S. Affiliates	100
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 22,244

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	7,881
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,881

**See instructions.

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

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. **ICLTC - $29,286**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **7,114** Line **10-02**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? ____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES ____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **620,473**
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. $ **114,975** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% In 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? **No**
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.