FOR BHF USE

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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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0047944

Facility Name: Pittsfield Manor

Address: 610 Lowry Street (Number) Pittsfield (City) 62363 (Zip Code)

County: Pike

Telephone Number: (800) 373-5202 **Fax #** (217) 285-5212

HFS ID Number:

Date of Initial License for Current Owners: 04/26/06

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501 (c) (3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ron Wilson **Telephone Number:** (309) 343-1550
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 10/1/16 to 9/30/17 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) Matt Hails
(Title) LTC CEO

Paid Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title) Larry Templin, Partner
(Firm Name & Address) Templin Healthcare Accounting Services, LLP, P.O. Box 9, Dunlap, IL 61525
(Telephone) (630) 361-2868 Fax # ( )

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	89	Skilled (SNF)	89	32,485	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	89	TOTALS	89	32,485	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,475	9,788	3,090	23,353	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,475	9,788	3,090	23,353	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.89%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 89 and days of care provided 2,809

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 9/30/2017 Fiscal Year: 9/30/2017

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	245,031	33,248	13,373	291,652		291,652	(39,744)	251,908			1
2	Food Purchase		265,749		265,749		265,749	(40,586)	225,163			2
3	Housekeeping	107,015	30,404		137,419		137,419	(27,236)	110,183			3
4	Laundry	49,178	18,935		68,113		68,113	(13,500)	54,613			4
5	Heat and Other Utilities			99,109	99,109		99,109	(19,500)	79,609			5
6	Maintenance	87,761	36,300	49,636	173,697		173,697	(34,427)	139,270			6
7	Other (specify):*											7
8	TOTAL General Services	488,985	384,636	162,118	1,035,739		1,035,739	(174,993)	860,746			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,603,281	105,357	13,989	1,722,627		1,722,627	(183,049)	1,539,578			10
10a	Therapy											10a
11	Activities	64,020	5,325		69,345		69,345	(17,336)	52,009			11
12	Social Services	29,522			29,522		29,522		29,522			12
13	CNA Training											13
14	Program Transportation			9,689	9,689		9,689	(1,903)	7,786			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,696,823	110,682	35,678	1,843,183		1,843,183	(202,288)	1,640,895			16
	C. General Administration											
17	Administrative	70,532			70,532		70,532		70,532			17
18	Directors Fees							1,937	1,937			18
19	Professional Services			292,770	292,770		292,770	1,749	294,519			19
20	Dues, Fees, Subscriptions & Promotions			19,272	19,272		19,272	(3,889)	15,383			20
21	Clerical & General Office Expenses	85,143	18,827	47,337	151,307		151,307	(2,513)	148,794			21
22	Employee Benefits & Payroll Taxes			361,994	361,994		361,994	(43,160)	318,834			22
23	Inservice Training & Education			7,709	7,709		7,709		7,709			23
24	Travel and Seminar			735	735		735		735			24
25	Other Admin. Staff Transportation			9,693	9,693		9,693		9,693			25
26	Insurance-Prop.Liab.Malpractice			46,617	46,617		46,617	(1,553)	45,064			26
27	Other (specify):*											27
28	TOTAL General Administration	155,675	18,827	786,127	960,629		960,629	(47,429)	913,200			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,341,483	514,145	983,923	3,839,551		3,839,551	(424,710)	3,414,841			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Pittsfield Manor #0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			96,572	96,572		96,572	173,861	270,433			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(1)	(1)		(1)	151,546	151,545			32
33	Real Estate Taxes							63,251	63,251			33
34	Rent-Facility & Grounds			487,200	487,200		487,200	(487,200)				34
35	Rent-Equipment & Vehicles			28,244	28,244		28,244		28,244			35
36	Other (specify):* Mort Ins							26,064	26,064			36
37	**TOTAL Ownership**			612,015	612,015		612,015	(72,478)	539,537			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			510	510		510		510			38
39	Ancillary Service Centers		106,171	457,999	564,170		564,170		564,170			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			110	110		110	(110)				41
42	Provider Participation Fee			171,909	171,909		171,909		171,909			42
43	Other (specify):* See Att Sch 4A	27,107		175,824	202,931		202,931	(189,310)	13,621			43
44	**TOTAL Special Cost Centers**	27,107	106,171	806,352	939,630		939,630	(189,420)	750,210			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,368,590	620,316	2,402,290	5,391,196		5,391,196	(686,608)	4,704,588			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Pittsfield Manor

Period Beginning 10/1/16
Period End 9/30/17

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	Ancillary Expense											
	E. Special Cost Centers											
43	Other (specify):*				0		0		0			
	Laboratory/Expenses			8,025	8,025		8,025		8,025			
	Radiology Expenses			5,596	5,596		5,596		5,596			
	Non-Allowable Expenses	27,107		162,203	189,310		189,310	(189,310)	0			
					0		0		0			
					0		0		0			
	TOTAL Other Special C	27,107	0	175,824	202,931	0	202,931	(189,310)	13,621			

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,734)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,652)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5,709)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(3,563)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(781)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(114,732)	43		24
25	Fund Raising, Advertising and Promotional	(43,819)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(554,253)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (729,243)		$	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)	42,635		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 42,635		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (686,608)		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.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' PREPARATION REPORT

Pittsfield Manor

ID# 0047944

Report Period Beginning: 10/1/16

Ending: 9/30/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Offset Vending Expenses Against Income	$ (110)	41	1
2	Disallow Marketing Wages	(27,107)	43	2
3	Disallow R/E Entity HUD Audit	(14,060)	19	3
4	Disallow AL Expenses-Dietary	(39,744)	1	4
5	Disallow AL Expenses-Food	(37,852)	2	5
6	Disallow AL Expenses-Housekeeping	(27,236)	3	6
7	Disallow AL Expenses-Laundry	(13,500)	4	7
8	Disallow AL Expenses-Utilities	(19,500)	5	8
9	Disallow AL Expenses-Maintenance	(34,427)	6	9
10	Disallow AL Expenses-Nursing	(183,049)	10	10
11	Disallow AL Expenses-Activities	(17,336)	11	11
12	Disallow AL Expenses-Program Transportation	(1,903)	14	12
13	Disallow AL Expenses-Licenses & Fees	(578)	20	13
14	Disallow AL Expenses-Telephone	(2,556)	21	14
15	Disallow AL Expenses-Employee Benefits	(43,160)	22	15
16	Disallow AL Expenses-Insurance	(10,774)	26	16
17	Disallow AL Expenses-Depreciation Expense	(37,855)	30	17
18	Disallow AL Expenses-Interest Expense	(27,807)	32	18
19	Disallow AL Expenses-Real Estate Tax Expense	(15,699)	33	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**	(554,253)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pittsfield Manor **#** 0047944 **Report Period Beginning:** 10/1/16 **Ending:** 9/30/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(39,744)	0	0	0	0	0	0	0	0	0	0	(39,744)	1
2	Food Purchase	(40,586)	0	0	0	0	0	0	0	0	0	0	(40,586)	2
3	Housekeeping	(27,236)	0	0	0	0	0	0	0	0	0	0	(27,236)	3
4	Laundry	(13,500)	0	0	0	0	0	0	0	0	0	0	(13,500)	4
5	Heat and Other Utilities	(19,500)	0	0	0	0	0	0	0	0	0	0	(19,500)	5
6	Maintenance	(34,427)	0	0	0	0	0	0	0	0	0	0	(34,427)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(174,993)	0	0	0	0	0	0	0	0	0	0	(174,993)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(183,049)	0	0	0	0	0	0	0	0	0	0	(183,049)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(17,336)	0	0	0	0	0	0	0	0	0	0	(17,336)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(1,903)	0	0	0	0	0	0	0	0	0	0	(1,903)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(202,288)	0	0	0	0	0	0	0	0	0	0	(202,288)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	1,937	0	0	0	0	0	0	0	0	0	1,937	18
19	Professional Services	(14,841)	2,530	14,060	0	0	0	0	0	0	0	0	1,749	19
20	Fees, Subscriptions & Promotions	(4,141)	2	250	0	0	0	0	0	0	0	0	(3,889)	20
21	Clerical & General Office Expenses	(2,556)	43	0	0	0	0	0	0	0	0	0	(2,513)	21
22	Employee Benefits & Payroll Taxes	(43,160)	0	0	0	0	0	0	0	0	0	0	(43,160)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(10,774)	0	9,221	0	0	0	0	0	0	0	0	(1,553)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(75,472)	4,512	23,531	0	0	0	0	0	0	0	0	(47,429)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(452,753)	4,512	23,531	0	0	0	0	0	0	0	0	(424,710)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pittsfield Manor # 0047944 **Report Period Beginning:** 10/1/16 **Ending:** 9/30/17

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	(37,855)	0	211,716	0	0	0	0	0	0	0	0	173,861	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(33,516)	0	185,062	0	0	0	0	0	0	0	0	151,546	32
33	Real Estate Taxes	(15,699)	0	78,950	0	0	0	0	0	0	0	0	63,251	33
34	Rent-Facility & Grounds	0	0	(487,200)	0	0	0	0	0	0	0	0	(487,200)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	26,064	0	0	0	0	0	0	0	0	26,064	36
37	TOTAL Ownership	(87,070)	0	14,592	0	0	0	0	0	0	0	0	(72,478)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(110)	0	0	0	0	0	0	0	0	0	0	(110)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(189,310)	0	0	0	0	0	0	0	0	0	0	(189,310)	43
44	TOTAL Special Cost Centers	(189,420)	0	0	0	0	0	0	0	0	0	0	(189,420)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(729,243)	4,512	38,123	0	0	0	0	0	0	0	0	(686,608)	45

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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	18	Director Fees	$	Unlimited Development, Inc.	100.00%	$ 1,937	$ 1,937	1
2	V	19	Professional Fees		Unlimited Development, Inc.	100.00%	2,530	2,530	2
3	V	20	Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	2	2	3
4	V	21	General Admin Expense		Unlimited Development, Inc.	100.00%	43	43	4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$ 4,512	$ * 4,512	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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 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	19	Professional Fees	$	Pittsfield Lowry, LLC	N/A	$ 14,060	$ 14,060	15
16	V	20	Dues, Fees, Subs & Prom		Pittsfield Lowry, LLC	N/A	250	250	16
17	V	26	Property Insurance		Pittsfield Lowry, LLC	N/A	9,221	9,221	17
18	V	30	Depreciation		Pittsfield Lowry, LLC	N/A	211,716	211,716	18
19	V	32	Interest Expense	320	Pittsfield Lowry, LLC	N/A	185,382	185,062	19
20	V	33	Property Taxes		Pittsfield Lowry, LLC	N/A	78,950	78,950	20
21	V	34	Facility Rent	487,200	Pittsfield Lowry, LLC	N/A		(487,200)	21
22	V	36	Mortgage Insurance		Pittsfield Lowry, LLC	N/A	26,064	26,064	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 487,520			$ 525,643	$ * 38,123	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCor	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			Leroy South Buck, LL	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			Abingdon West Martin	Galesburg	Lessor	13
14	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle,	Galesburg	Lessor	14
15	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	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 Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule 7A								$ 1,937	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 1,937		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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 [ ]

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

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

	1 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	18	Director Fees	Weighted Avail Bed Days	528,155	21	$ 31,500	$	32,485	$ 1,937	1
2	19	Professional Fees	Weighted Avail Bed Days	528,155	21	41,123		32,485	2,530	2
3	20	Dues, Licenses and Subs	Weighted Avail Bed Days	528,155	21	25		32,485	2	3
4	21	General Admin Expense	Weighted Avail Bed Days	528,155	21	703		32,485	43	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					$ 73,351	$		$ 4,512	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	Cambridge Realty Capital						$	$			$	1
2	LTD. of Illinois		X	Facility purchase	$19,553.00	5/1/2012	4,557,600	4,137,917	6/1/2045	3.5500	157,574	2
3				SNF portion								3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$19,553.00		$ 4,557,600	$ 4,137,917			$ 157,574	9
	B. Non-Facility Related*											
10	Cambridge Realty Capital		X	Facility purchase -AL Portion	$4,888.00	5/1/2012	1,139,400	1,034,479	6/1/2045	3.5500	27,807	10
11	LTD. of Illinois								Disallow AL Int Exp		(27,807)	11
12									Int Income Offset		(6,029)	12
13												13
14	TOTAL Non-Facility Related				$4,888.00		$ 1,139,400	$ 1,034,479			$ (6,029)	14
15	TOTALS (line 9+line14)						$ 5,697,000	$ 5,172,396			$ 151,545	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 26,064 Line # 36

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Pittsfield Manor # 0047944 **Report Period Beginning:** 10/1/16 **Ending:** 9/30/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 59,519	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2016	$ 78,494	2
3. Under or (over) accrual (line 2 minus line 1).		$ 18,975	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 59,975	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.	Less AL Allocation of Expenses	(15,699)	
TOTAL REFUND $ **For** **Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 63,251	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	75,850	8
	2013	78,712	9
	2014	79,175	10
	2015	79,147	11
	2016	78,494	12

This facility was purchased from an unrelated for-profit entity during 2006. A tax exemption has not yet been obtained.
Amount accrued includes the taxes for 9 months based on fiscal year end. Estimate is based on prior year tax bill.
Real estate taxes reported on Sch V line 33 have been reduced by an allocation of expenses relating to ALC services based on as estimated 20%. See Att Sch 22A. Taxes paid during year represents the entire 2016 bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

SEE ACCOUNTANTS' PREPARATION REPORT

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pittsfield Manor COUNTY Pike

FACILITY IDPH LICENSE NUMBER 0047944

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

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

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	54-130-01	RNG/BLK:2 TWP:54 SEC/LOT:3	$ 76,999.12	$ 61,599.30
2.		PT LOT 1,2,3 EX. SW COR 2	$	$
3.		NORRIS SD E SIDE SEC 25	$	$
4.	54-130-01A	RNG/BLK:2 TWP:54 SECT/LOT:3	$ 608.02	$ 486.42
5.		OUTLOT 1(PITTSVILLE	$	$
6.		VILLA) NORRIS SD E SIDE	$	$
7.	54-130-01B	RNG/BLK:2 TWP:54 SECT/LOT:3	$ 112.46	$ 89.97
8.		PT ROW PARK ST	$	$
9.	54-129-13	RNG/BLK:2 TWP:54 SECT/LOT:4	$ 774.90	$ 619.92
10.		PT LOT 1, 2, 3 AND PT LOT 4 N	$	$
		TOTALS	$ 78,494.50	$ 62,795.61

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,400 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

Assisted Living-22 Units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility-SNF	2.6 Acres	2006	$ 144,000	1
2	Facility-SNF	.06 Acres	2013	1,662	2
3	TOTALS	#VALUE!		$ 145,662	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	89		2006	1990	$ 5,262,410	$	40	$ 131,558	$ 131,558	$ 1,512,936	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscaping			2006	4,720		10			4,720	9
10	Water Heaters, Replaced Sheetrock Ceilings (gypsum)			2008	12,251	1,225	10	1,225		11,136	10
11	Shtrock wlls/repl ceiling/repl tiles, Wall light/bdside tbls/chairs/nightstand			2008	98,212	7,141	10-15 yrs	7,141		63,972	11
12	Water Heater, Roof, Furnance and A/C, Gutters, Fire sprinkler			2009	372,840	27,021	10-25 yrs	27,021		232,305	12
13	Sprinkler System/Carpet/Carpet/Carpeting			2009	22,969	197	5-25 yrs	197		19,650	13
14	Parker Tub Rm-Sink,Mirror,toilet,shwr walls,flr,drywall,drains,plumbing			2011	44,775	3,731	12	3,731		23,632	14
15	Parking Lot Overlay and Sealcoat			2011	52,770	6,596	8	6,596		39,580	15
16	Hallway-Handrails/whlchair guards/covebs/paint/light/insulation/wall gua			2012	57,129	4,761	12	4,761		26,583	16
17	Water Heater			2012	3,691	369	10	369		1,846	17
18	Water Softener			2012	2,522	252	10	252		1,261	18
19	Water Heater			2012	3,760	376	10	376		1,849	19
20	Cable TV System			2013	5,014	501	10	501		2,256	20
21	Water Softener			2013	2,633	263	10	263		1,074	21
22	Physical Therapy Addition (contracted total)			2013	269,325		12	22,443	22,443	86,032	22
23	Dining Room Addition (contracted total)			2013	238,316		12	19,860	19,860	76,130	23
24	Water Heater			2015	3,705	371	10	371		958	24
25	Water Heater			2015	4,012	401	10	401		859	25
26	AC Unit/Coil			2015	3,905	390	10	390		845	26
27	AC Unit-Kitchen			2016	4,762	952	5	952		1,111	27
28	Electric Panel			2017	3,100	138	15	138		138	28
29	Bathroom 2 Remodel-Tile/Shower/Fixtures/Paint			2017	28,600	596	12	596		596	29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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							$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,501,421	$ 55,281		$ 229,142	$ 173,861	$ 2,109,469	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	$ 679,686	$ 40,035	$ 40,035	$	3-15 yrs	$ 513,611	71
72	Current Year Purchases	5,781	1,256	1,256		3-7 Yrs	1,256	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 685,467	$ 41,291	$ 41,291	$		$ 514,867	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2003 GMC G350 Van	2006	$ 29,848	$	$	$	4	$ 29,848	76
77										77
78										78
79										79
80	TOTALS			$ 29,848	$	$	$		$ 29,848	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,362,398	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 96,572	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 270,433	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 173,861	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,654,184	85	

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2006 Toyota Corolla - 2006	$ 14,900	$	$ 14,900	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 14,900	$	$ 14,900	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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. N/A
This amount was calculated by dividing the total amount to be amortized N/A
by the length of the lease .

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

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 28,244 Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18	N/A				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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Pittsfield Manor**
IDPH License ID Number: **0047944**
Fiscal Year End: **9/30/17**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	25,707
Office Equipment	123
Other Equipment Rental	2,414
Total - Line 16	**28,244**

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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(3)	hrs	$	355	$ 185,862	$	355	$ 185,862	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		303	104,702		303	104,702	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		230	148,314		230	148,314	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				106,171		106,171	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	39(3)			24	19,121		24	19,121	12
13	Other (specify):									13
14	TOTAL			$	912	$ 457,999	$ 106,171	912	$ 564,170	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Pittsfield Manor **#** 0047944 **Report Period Beginning:** 10/1/16 **Ending:** 9/30/17

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 9/30/17 **(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	$ 81,909	$ 99,314	1
2	Cash-Patient Deposits	9,692	9,692	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 180,000)	1,155,411	1,170,461	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	68,368	85,501	6
7	Other Prepaid Expenses	6,004	13,684	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable		(1,926,280)	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,321,384	$ (547,628)	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		145,662	13
14	Buildings, at Historical Cost	731,370	6,501,421	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	428,081	715,315	16
17	Accumulated Depreciation (book methods)	(691,849)	(2,654,184)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe See Att Sch 17A		1,013,913	22
23	Other(specify): See Sch 17A		506,466	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 467,602	$ 6,228,593	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,788,986	$ 5,680,965	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 231,328	$ 231,328	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,692	9,692	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	41,483	41,483	30
31	Accrued Taxes Payable (excluding real estate taxes)	58,653	58,653	31
32	Accrued Real Estate Taxes(Sch.IX-B)		59,975	32
33	Accrued Interest Payable		15,302	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Interdivision Payable	3,346,098	3,346,098	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,687,254	$ 3,762,531	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,172,396	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	59,880	59,880	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 59,880	$ 5,232,276	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,747,134	$ 8,994,807	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,958,148)	$ (3,313,842)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,788,986	$ 5,680,965	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Pittsfield Manor

Period Beginning	**10/1/16**
Period End	**9/30/17**

Schedule 17A

XV. Balance Sheet

Line 22 Other Long Term Assets

	Operating	After Consolidation
Land-Assisted Living		**36,000**
Building-Assisted Living		**1,315,602**
Reserve for Depr-Building-Assisted Living		**(378,236)**
Dining Room Addition-Assisted Living		**59,579**
Reserve for Depr-Dining Room Addition-Assisted Living		**(19,032)**
2006 Toyota Corolla - 2006		**14,900**
Reserve for Depr-2006 Toyota Corolla - 2006		**(14,900)**
TOTAL		**1,013,913**

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		**421,852**
Loan Fees, Net		
Real Estate Tax Escrow		**45,078**
Insurance Escrow		**23,537**
MIP Escrow		**15,999**
TOTAL		**506,466**

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,834,528)	1
2	Restatements (describe):		2
3	**Prior Year Post Closing Adjustment**	(4,057)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,838,585)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(119,563)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (119,563)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (1,958,148)	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	$ 5,136,388	1
2	Discounts and Allowances for all Levels	(25,887)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,110,501	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	134,767	6
7	Oxygen	4,210	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 138,977	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	534	12
13	Barber and Beauty Care	2,370	13
14	Non-Patient Meals	2,734	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	(2,344)	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	9,957	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 13,251	23
	D. Non-Operating Revenue		
24	Contributions	195	24
25	Interest and Other Investment Income***	4,399	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,594	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Late Fees/Processng Fees	1,410	28
28a	Maintenance Fees/Gain on Sale	2,900	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 4,310	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,271,633	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,035,739	31
32	Health Care	1,843,183	32
33	General Administration	960,629	33
	B. Capital Expense		
34	Ownership	612,015	34
	C. Ancillary Expense		
35	Special Cost Centers	767,721	35
36	Provider Participation Fee	171,909	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,391,196	40
41	**Income before Income Taxes (line 30 minus line 40)****	(119,563)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (119,563)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,397,473	44
45	Private Pay - Net Inpatient Revenue	2,264,153	45
46	Medicare - Net Inpatient Revenue	1,352,040	46
47	Other-(specify) Medicare Replacement/Managed Care	106,843	47
48	Other-(specify) Hospice	(10,008)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,110,501	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,000	2,060	$ 68,580	$ 33.29	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,733	7,112	153,654	21.61	3
4	Licensed Practical Nurses	23,006	24,121	491,188	20.36	4
5	CNAs & Orderlies	71,825	75,059	824,971	10.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,165	6,560	64,020	9.76	10
11	Social Service Workers	2,003	2,119	29,522	13.94	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,511	24,671	245,031	9.93	15
16	Dishwashers					16
17	Maintenance Workers	4,085	4,217	87,761	20.81	17
18	Housekeepers	11,091	11,861	107,015	9.02	18
19	Laundry	4,691	5,172	49,178	9.51	19
20	Administrator	1,940	2,030	70,532	34.75	20
21	Assistant Administrator					21
22	Other Administrative	1,649	1,671	27,107	16.22	22
23	Office Manager					23
24	Clerical	5,597	5,989	85,143	14.22	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,054	2,128	43,453	20.42	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,017	2,205	21,435	9.72	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	168,367	176,971	$ 2,368,590 *	$ 13.38	34

SEE ACCOUNTANTS' PREPARATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 13,373	L1, C3	35
36	Medical Director	Monthly	12,000	L9, C3	36
37	Medical Records Consultant	Monthly	2,000	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,651	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 33,024		49

C. CONTRACT NURSES

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

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rachel Cassella	Administrator	None	$ 23,117
Billye Titus	Administrator	None	47,415
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 70,532

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
LTC Support Services, LLC	Support Services	$ 135,360
RFMS, Inc.	Administrative Services	132,000
Templin Healthcare Accounting	Accounting Services	3,231
RSM US LLP	Accounting Services	20,428
Filbert Law Office	Legal Services	1,642
Davis & Campbell, LLC	Legal Services	109
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 292,770

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 36,083
Unemployment Compensation Insurance	16,145
FICA Taxes	177,227
Employee Health Insurance	112,706
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k	6,691
Other Employee Benefits	13,142
Disallow AL Allocated Expenses	(43,160)
TOTAL (agree to Schedule V, line 22, col.8)	$ 318,834

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

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	2,119
Health Care Worker Background Check	
(Indicate # of checks performed 26)	650
Patient Background Checks 62	1,560
Subscriptions	3,300
IHCA Dues	5,801
Other Licenses & Fees	3,852
Less: Disallow AL License Fee	(3,506)
Allocation of Home Office	2
Less: Public Relations Expense	(385)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,383

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	735
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 735

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Pittsfield Manor # 0047944 Report Period Beginning: 10/1/16 Ending: 9/30/17

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **5,801 IHCA**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **13,378** Line **10**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **171,909**
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.

SEE ACCOUNTANTS' PREPARATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **2,734**

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

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **RSM US LLP**

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

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

FACILITY NAME: Pittsfield Manor **BEGINNING:** 10/1/16
ID#: 0047944 **ENDING:** 9/30/17

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

Attached Schedule 22A

SUMMARY SCHEDULE
Sch. V of Allocation of Assisted Living Facility Costs

Line #		Basis of Allocation	Salaries	Supplies	Other	Total
1	Dietary	Census	34,995	4,749		39,744
2	Food Purchase	Census		37,852		37,852
3	Housekeeping	Rooms	21,210	6,026		27,236
4	Laundry	Rooms	9,747	3,753		13,500
5	Heat and Other Utilities				19,500	19,500
6	Maintenance	Rooms	17,394	7,195	9,838	34,427
7	Other (specify):*					-
9	Medical Director					-
10	Nursing and Medical Records	100% of RSD/Personal Care	183,049			183,049
10a	Therapy					-
11	Activities	25%	16,005	1,331		17,336
12	Social Services					-
13	CNA Training					-
14	Program Transportation	Rooms			1,903	1,903
15	Other (specify):*					-
17	Administrative					-
18	Directors Fees					-
19	Professional Services					-
20	Dues, Fees, Subscriptions & Promo	Rooms			578	578
21	Clerical & General Office Expenses	Rooms			2,556	2,556
22	Employee Benefits & Payroll Taxes	% of AL Wages			43,160	43,160
23	Inservice Training & Education					-
24	Travel and Seminar					-
25	Other Admin. Staff Transportation					-
26	Insurance-Prop.Liab.Malpractice	Rooms			10,774	10,774
27	Other (specify):*					-
30	Depreciation	Direct			37,855	37,855
31	Amortization of Pre-Op. & Org.					-
32	Interest	20%			27,807	27,807
33	Real Estate Taxes	20%			15,699	15,699
34	Rent-Facility & Grounds					-
35	Rent-Equipment & Vehicles					-
36	Other (specify):*					-
38	Medically Necessary Transportation					-
39	Ancillary Service Centers					-
40	Barber and Beauty Shops					-
41	Coffee and Gift Shops					-
42	Provider Participation Fee					-
43	Other (specify):*					-
	TOTALS		282,400	60,906	169,670	512,976

Net adjustment required **512,976**

SEE ACCOUNTANTS' COMPILATION REPORT