

Facility Name & ID Number Livingston Manor

0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>44</u>	Skilled (SNF)	<u>44</u>	<u>16,060</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>78</u>	Intermediate (ICF)	<u>78</u>	<u>28,470</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>122</u>	TOTALS	<u>122</u>	<u>44,530</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		3 Public Aid Recipient	4 Private Pay	Other		
8	SNF	<u>1,872</u>	<u>1,510</u>	<u>2,421</u>	<u>5,803</u>	8
9	SNF/PED					9
10	ICF	<u>22,846</u>	<u>10,424</u>	<u>37</u>	<u>33,307</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>24,718</u>	<u>11,934</u>	<u>2,458</u>	<u>39,110</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.83%

D. How many bed-hold days during this year were paid by Public Aid? 0 (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)
N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 1960

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 28 and days of care provided 2,421

Medicare Intermediary AdminaStar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 11/30/03 Fiscal Year: 11/30/03

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

STATE OF ILLINOIS

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	308,816	22,027	8,004	338,847		338,847	0	338,847		1
2	Food Purchase		176,025		176,025	(21,681)	154,344	(414)	153,930		2
3	Housekeeping	165,481	21,591	0	187,072		187,072	0	187,072		3
4	Laundry	35,253	13,213	0	48,466	0	48,466	0	48,466		4
5	Heat and Other Utilities			124,648	124,648		124,648	0	124,648		5
6	Maintenance	164,723	72	68,388	233,183		233,183	(51,398)	181,785		6
7	Other (specify):*	0	0	0	0		0	0	0		7
8	TOTAL General Services	674,273	232,928	201,040	1,108,241	(21,681)	1,086,560	(51,812)	1,034,748		8
B. Health Care and Programs											
9	Medical Director	0	0	9,000	9,000		9,000	0	9,000		9
10	Nursing and Medical Records	1,802,210	127,171	203,772	2,133,153		2,133,153	0	2,133,153		10
10a	Therapy	123,699	0	570	124,269		124,269	0	124,269		10a
11	Activities	60,483	1,129	2,631	64,243		64,243	0	64,243		11
12	Social Services	69,850	0	2,017	71,867		71,867	0	71,867		12
13	Nurse Aide Training	2,618	0	796	3,414		3,414	0	3,414		13
14	Program Transportation	0	0	35	35		35	0	35		14
15	Other (specify):*	0	0	0	0		0	0	0		15
16	TOTAL Health Care and Programs	2,058,860	128,300	218,821	2,405,981	0	2,405,981	0	2,405,981		16
C. General Administration											
17	Administrative	53,268	0	0	53,268		53,268	0	53,268		17
18	Directors Fees			0	0		0	0	0		18
19	Professional Services			12,357	12,357	0	12,357	0	12,357		19
20	Dues, Fees, Subscriptions & Promotions			16,313	16,313		16,313	(3,306)	13,007		20
21	Clerical & General Office Expenses	132,914	51,281	32,932	217,127		217,127	14,014	231,141		21
22	Employee Benefits & Payroll Taxes			417,014	417,014	21,681	438,695	434,232	872,927		22
23	Inservice Training & Education			0	0		0	0	0		23
24	Travel and Seminar			7,382	7,382		7,382	(95)	7,287		24
25	Other Admin. Staff Transportation		0	0	0		0	0	0		25
26	Insurance-Prop.Liab.Malpractice			0	0		0	35,827	35,827		26
27	Other (specify):*	0	0	0	0		0	1,672	1,672		27
28	TOTAL General Administration	186,182	51,281	485,998	723,461	21,681	745,142	482,344	1,227,486		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,919,315	412,509	905,859	4,237,683	0	4,237,683	430,532	4,668,215		29

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

SEE ACCOUNTANTS' COMPILATION 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 Livingston Manor

#0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			100,822	100,822		100,822	806	101,628			30
31	Amortization of Pre-Op. & Org.			0	0		0	0	0			31
32	Interest			0	0		0	0	0			32
33	Real Estate Taxes			0	0	0	0	0	0			33
34	Rent-Facility & Grounds			0	0		0	0	0			34
35	Rent-Equipment & Vehicles			2,409	2,409		2,409	0	2,409			35
36	Other (specify):*			0	0		0	0	0			36
37	TOTAL Ownership			103,231	103,231	0	103,231	806	104,037			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	0	0	0	0		0	0	0			38
39	Ancillary Service Centers	0	88,413	21,903	110,316		110,316	0	110,316			39
40	Barber and Beauty Shops	0	0	0	0		0	0	0			40
41	Coffee and Gift Shops	0	0	0	0		0	0	0			41
42	Provider Participation Fee	0	0	73,493	73,493		73,493	(6,698)	66,795			42
43	Other (specify):*	7,966	0	27,212	35,178		35,178	(33,744)	1,434			43
44	TOTAL Special Cost Centers	7,966	88,413	122,608	218,987	0	218,987	(40,442)	178,545			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,927,281	500,922	1,131,698	4,559,901	0	4,559,901	390,896	4,950,797			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(414)	02		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,244	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	0	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	(7,840)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(2,278)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,028)	20		28
29	Other-Attach Schedule	(92,373)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (102,689)		\$ 0	30

OHF 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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	493,585		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 493,585		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 390,896		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 0		47

SEE ACCOUNTANTS' COMPILATION REPORT

Livingston Manor ID# 0040942
 Report Period Beginning: 12/01/02
 Ending: 11/30/03

Sch. V Line

NON-ALLOWABLE EXPENSES		
	Amount	Reference
1	Provider Assessment Fee - 2004 Prepaid	42 1
2	Marketing Salary	(7,964) 43 2
3	Activity Fund (To extent of expense)	(2,713) 43 3
4	Special Account (To extent of income)	(17,950) 43 4
5	Memorial Savings (To extent of expense)	(3,724) 43 5
6	Resident Council (To extent of income)	(115) 43 6
7	Special Project (To extent of income)	(1,260) 43 7
8	Safety Committee Reimbursement from County	(14,479) 06 8
9	Capitalized Repairs and Maintenance	(27,124) 06 9
10	Nurs-Care Related Depreciation	(1,430) 30 10
11	2003 County Nursing Home Association Dues	1,000 20 11
12	Out of State Travel and Seminars	(95) 24 12
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101	Total	(92,373) 101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(414)	0	0	0	0	0	0	0	0	0	0	(414)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(51,398)	0	0	0	0	0	0	0	0	0	0	(51,398)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(51,812)	0	0	0	0	0	0	0	0	0	0	(51,812)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(3,306)	0	0	0	0	0	0	0	0	0	0	(3,306)	20
21	Clerical & General Office Expenses	(7,840)	21,854	0	0	0	0	0	0	0	0	0	14,014	21
22	Employee Benefits & Payroll Taxes	0	434,232	0	0	0	0	0	0	0	0	0	434,232	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(95)	0	0	0	0	0	0	0	0	0	0	(95)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	35,827	0	0	0	0	0	0	0	0	0	35,827	26
27	Other (specify):*	0	1,672	0	0	0	0	0	0	0	0	0	1,672	27
28	TOTAL General Administration	(11,241)	493,585	0	482,344	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(63,053)	493,585	0	430,532	29								

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Livingston County						

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	22	IMRF	Livingston County	100.00%	\$ 102,223	\$ 102,223
2	V	22	FICA	Livingston County	100.00%	217,333	217,333
3	V	22	Workers Comp. Insurance	Livingston County	100.00%	114,676	114,676
4	V	26	Liability Insurance	Livingston County	100.00%	33,718	33,718
5	V	26	Automobile Insurance	Livingston County	100.00%	2,109	2,109
6	V	21	County Staff - Salary	Livingston County	100.00%	21,854	21,854
7	V	27	County Staff - Emp. Benefits	Livingston County	100.00%	1,672	1,672
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 0			\$ 493,585	\$ * 493,585

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference:		
		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		\$ 0			\$ 0	\$ *	0	39

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending: 11/30/03

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	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 0			\$ 0	\$ * 0	39

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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		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	\$ 0		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 Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

Name of Related Organization Livingston County
 Street Address 211 West Madison
 City / State / Zip Code Pontiac, Illinois 61764
 Phone Number (815) 844 - 2306
 Fax Number (815) 844 -

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	22	IMRF	Direct Cost	1	\$ 102,223	\$	1	\$ 102,223	1
2	22	FICA	Direct Cost	1	217,333		1	217,333	2
3	22	Workers Comp. Insurance	Salary %	100	318,545		36	114,676	3
4	26	Liability Insurance	Square Feet %	100	306,527		11	33,718	4
5	26	Automobile Insurance	Direct Cost	1	2,109		1	2,109	5
6	21	County Staff - Salary	Time Spent	4,000	98,000	98,000	892	21,854	6
7	27	County Staff - Emp. Benefits	Time Spent	4,000	7,497		892	1,672	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				\$ 1,052,234	\$ 98,000		\$ 493,585	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor # 0010942 Report Period Beginning: 12/01/02 Ending: 11/30/03

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

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

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				\$ 0	\$ 0		\$ 0	25

SEE ACCOUNTANTS' COMPILATION REPORT

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	
						Original	Balance					
	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									
	A. Directly Facility Related											
	Long-Term											
1	N/A						\$	\$			\$	1
2												2
3												3
4												4
5	See Supplemental Schedule				\$0.00		0	0			0	5
	Working Capital											
6												6
7												7
8	See Supplemental Schedule				\$0.00		0	0			0	8
9	TOTAL Facility Related				\$0.00		\$ 0	\$ 0			\$ 0	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13	See Supplemental Schedule				\$0.00		0	0			0	13
14	TOTAL Non-Facility Related				\$0.00		\$ 0	\$ 0			\$ 0	14
15	TOTALS (line 9+line14)						\$ 0	\$ 0			\$ 0	15

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

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

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

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						
		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				0.00		0	0				0						
	Working Capital																	
8							\$	\$			\$	8						
9												9						
10												10						
11												11						
12												12						
13												13						
14	TOTAL Working Capital				0.00		0	0				0						
	B. Non-Facility Related*																	
15							\$	\$			\$	15						
16												16						
17												17						
18												18						
19												19						
20	TOTAL Non-Facility Related				0.00		0	0				0						

* 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.)

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.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Livingston Manor COUNTY Livingston

FACILITY IDPH LICENSE NUMBER 0010942

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>0.00</u>	\$ <u>0.00</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES 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 Livingston Manor# 0010942 Report Period Beginning:12/01/02 Ending:11/30/03**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 37,820 B. General Construction Type: Exterior Brick Frame Wood Number of Stories OneC. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

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

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

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

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: 0 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>		<u>1968</u>	\$ <u>199,500</u>	1
2					2
3	TOTALS	0		\$ 199,500	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	122		1968	\$ 954,253	\$	35	\$ 19,085	\$ 19,085	\$ 709,295	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1968	57,846		20	-	0	57,846	9
10	Various		1969	4,376		20	-	0	4,376	10
11	Various		1973	4,705		20	59	59	3,554	11
12	Various		1977	15,710		20	282	(282)	8,947	12
13	Various		1978	61,749		20	435	435	51,313	13
14	Various		1979	63,068		20	1,151	1,151	34,295	14
15	Various		1980	11,757		20	57	57	10,268	15
16	Various		1981	16,455		20	156	156	12,248	16
17	Various		1982	14,538		20	28	28	13,739	17
18	Various		1983	25,807		20	236	236	19,044	18
19	Various		1984	41,685		20	2,084	2,084	41,684	19
20	Various		1985	10,183		20	509	509	9,673	20
21	Various		1986	14,031		20	573	573	10,323	21
22	Various		1987	28,935		20	1,447	1,447	24,596	22
23	Various		1988	6,621		20	331	331	5,297	23
24	Various		1989	116,257		20	2,564	2,564	38,455	24
25	Various		1990	20,708		20	954	954	13,297	25
26	Various		1991	31,573		20	766	766	10,096	26
27	Various		1992	391,614		20	8,966	8,966	95,240	27
28	Various		1993	563,498		20	10,153	10,153	133,674	28
29	Various		1994	27,223		20	726	726	6,240	29
30	Various		1995	173,018		20	3,377	3,377	31,855	30
31	Various		1996	19,810		20	414	414	3,688	31
32	Various		1997	17,298		20	751	751	5,193	32
33	Various		1998	14,191		20	682	682	3,546	33
34	Various		1999	453,866		20	9,611	9,611	43,225	34
35	Various		2000	32,949		20	1,649	1,649	5,742	35
36	0						-	0	-	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' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	0		\$	\$		\$ 0	\$	\$ 0	37
38	0					0		0	38
39	0					0		0	39
40	0					0		0	40
41	0					0		0	41
42	0					0		0	42
43	0					0		0	43
44	0					0		0	44
45	0					0		0	45
46	0					0		0	46
47	0					0		0	47
48	0					0		0	48
49	0					0		0	49
50	0					0		0	50
51	0					0		0	51
52	0					0		0	52
53	0					0		0	53
54	0					0		0	54
55	0					0		0	55
56	0					0		0	56
57	0					0		0	57
58	0					0		0	58
59	0					0		0	59
60	0					0		0	60
61	0					0		0	61
62	0					0		0	62
63	0					0		0	63
64	0					0		0	64
65	0					0		0	65
66	0					0		0	66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		0	0		0		0	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		0	0		0		0	68
69	Financial Statement Depreciation			62,622			(62,622)		69
70	TOTAL (lines 4 thru 69)		\$ 3,193,724	\$ 62,622		\$ 67,046	\$ 3,860	\$ 1,406,749	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

STATE OF ILLINOIS

Facility Name & ID Number Livingston Manor

0010942

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 3,193,724	\$ 62,622		\$ 67,046	\$ 4,424	\$ 1,406,749		1
2	Generator	2001 3,572		20	179	179	372		2
3	Negative Air Handler	2001 55,218		20	2,761	2,761	6,672		3
4	Heating Coil	2001 9,983		20	499	499	1,081		4
5	Smoke Detectors	2001 3,622		20	181	181	377		5
6	Floor Tile	2001 584		20	29	29	85		6
7	Boiler Repair	2001 946		20	47	47	134		7
8	Auto Door Repairs	2001 972		20	49	49	122		8
9	Main Air Handler	2002 20,000		20	1,000	1,000	1,750		9
10	Rooftop Air Conditioner	2002 19,800		20	990	990	1,568		10
11	Fire Damper	2002 1,349		20	67	67	124		11
12	Cooling System Generator	2002 999		20	50	50	92		12
13	Master Control - Front Door	2002 571		20	29	29	48		13
14	Sewer Line Repair	2002 2,708		20	135	135	214		14
15	Boiler Repairs	2002 2,797		20	140	140	140		15
16	Pipes	2003 800		20	37	37	37		16
17	Vemts / Ridge Cap / Trim	2003 1,523		20	13	13	13		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Livingston Manor

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12C, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Livingston Manor

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12D, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12E, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

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Ending:

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12G, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12H, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

STATE OF ILLINOIS

Facility Name & ID Number Livingston Manor

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Report Period Beginning:

12/01/02

Ending:

11/30/03

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12I, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12J, Carried Forward	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		1
2					0		0		2
3					0		0		3
4					0		0		4
5					0		0		5
6					0		0		6
7					0		0		7
8					0		0		8
9					0		0		9
10					0		0		10
11					0		0		11
12					0		0		12
13					0		0		13
14					0		0		14
15					0		0		15
16					0		0		16
17					0		0		17
18					0		0		18
19					0		0		19
20					0		0		20
21					0		0		21
22					0		0		22
23					0		0		23
24					0		0		24
25					0		0		25
26					0		0		26
27					0		0		27
28					0		0		28
29					0		0		29
30					0		0		30
31					0		0		31
32					0		0		32
33					0		0		33
34	TOTAL (lines 1 thru 33)	\$ 3,319,168	\$ 62,622		\$ 73,252	\$ 10,630	\$ 1,419,578		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF 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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
9	Improvement Type**										
10									0		9
11									0		10
12									0		11
13									0		12
14									0		13
15									0		14
16									0		15
17									0		16
18									0		17
19									0		18
20									0		19
21									0		20
22									0		21
23									0		22
24									0		23
25									0		24
26									0		25
27									0		26
28									0		27
29									0		28
30									0		29
31									0		30
32									0		31
33									0		32
34									0		33
35									0		34
36									0		35

*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-BLDG, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
37		\$	\$		\$	\$	\$
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70	TOTAL (lines 4 thru 69)	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF 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					\$	\$		\$	0	\$	4
5									0		5
6									0		6
7									0		7
8									0		8
9	Improvement Type**										
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17									0		17
18									0		18
19									0		19
20									0		20
21									0		21
22									0		22
23									0		23
24									0		24
25									0		25
26									0		26
27									0		27
28									0		28
29									0		29
30									0		30
31									0		31
32									0		32
33									0		33
34									0		34
35									0		35
36									0		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-REP, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03

XI. OWNERSHIP COSTS (continued)

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

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 316,443	\$ 35,481	\$ 25,156	\$ (10,325)	10	\$ 234,320	71
72	Current Year Purchases	32,934	150	2,089	1,939	10	2,089	72
73	Fully Depreciated Assets	244,396	0	0	0	10	244,396	73
74					0			74
75	TOTALS	\$ 593,773	\$ 35,631	\$ 27,245	\$ (8,386)		\$ 480,805	75

D. Vehicle Depreciation (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	Facility	1993 TAURUS	1993	\$ 14,704	\$ 1,131	\$ 1,131	\$ 0	5	\$ 12,328	76
77	Facility	BUS	1996	45,146	0	0	0	5	44,394	77
78			0	0		0	0		0	78
79			0	0		0	0		0	79
80	TOTALS			\$ 59,850	\$ 1,131	\$ 1,131	\$ 0		\$ 56,722	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)	\$ 4,172,291	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 99,384	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 101,628	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,244	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,957,105	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	CHEVY CAPRISE - 1990	\$ 15,635	\$ 211	\$ 15,635	86
87	1993 GMC SIERRA - 1994	15,947	1,227	12,175	87
88		0			88
89		0			89
90		0			90
91	TOTALS	\$ 31,582	\$ 1,438	\$ 27,810	91

G. Construction-in-Progress

	Description	Cost	
92			92
93			93
94			94
95		\$ 0	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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 Date of Lease	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		0		\$ 0			7

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

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

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 2,409 Description: Great American Leasing (Copiers)

(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		\$ 0.00	\$ 0	21

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

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

Fiscal Year Ending Annual Rent

12. 2004 \$ _____
13. 2005 \$ _____
14. 2006 \$ _____

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

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

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

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

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE <u>160</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>HOURS PER AIDE <u>40</u></p>
---	---	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	600	\$	\$ 600
2	Books and Supplies		90		90
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)		2,618		2,618
6	Transportation				0
7	Contractual Payments				0
8	Nurse Aide Competency Tests		106		106
9	TOTALS	\$ 0	\$ 3,414	\$ 0	\$ 3,414
10	SUM OF line 9, col. 1 and 2 (e)	\$	3,414		

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	2
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	0
2. From other facilities (f)	
TOTAL TRAINED	2

- (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 aide 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 aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides 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 aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)							
					Units	Cost										
1	Licensed Occupational Therapist	39 - 03	hrs	\$ 0		\$ 5,633	\$ 0		\$ 5,633			\$ 5,633				1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs	0		3,772	0		3,772			0				2
3	Licensed Recreational Therapist		hrs	0		0	0		0			0				3
4	Licensed Physical Therapist	39 - 03	hrs	0		12,498	0		12,498			0				4
5	Physician Care		visits	0		0	0		0			0				5
6	Dental Care		visits	0		0	0		0			0				6
7	Work Related Program		hrs	0		0	0		0			0				7
8	Habilitation		hrs	0		0	0		0			0				8
9	Pharmacy	39 - 02	# of prescripts	0		0	58,645		58,645			0				9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs	0		0	0		0			0				10
11	Academic Education		hrs	0		0	0		0			0				11
12	Exceptional Care Program			0		0	0		0			0				12
13	Other (specify): See Supplemental			0		0	29,768		29,768			0				13
14	TOTAL			\$ 0	0	\$ 21,903	\$ 88,413	0	\$ 110,316			0				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 nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending:

11/30/03

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/03

(last day of reporting year)

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

	1	2	
	Operating	After Consolidation*	
A. Current Assets			
1 Cash on Hand and in Banks	\$ 388,769	\$ 0	1
2 Cash-Patient Deposits	16,018	0	2
3 Accounts & Short-Term Notes Receivable-Patients (less allowance)	548,500	0	3
4 Supply Inventory (priced at)	20,484	0	4
5 Short-Term Investments	0	0	5
6 Prepaid Insurance	0	0	6
7 Other Prepaid Expenses	0	0	7
8 Accounts Receivable (owners or related parties)	0	0	8
9 Other(specify): See Attached Schedule	0	0	9
10 TOTAL Current Assets (sum of lines 1 thru 9)	\$ 973,771	\$ 0	10
B. Long-Term Assets			
11 Long-Term Notes Receivable	0	0	11
12 Long-Term Investments	0	0	12
13 Land	199,500	0	13
14 Buildings, at Historical Cost	1,082,488	0	14
15 Leasehold Improvements, at Historical Cost	1,861,925	0	15
16 Equipment, at Historical Cost	1,031,864	0	16
17 Accumulated Depreciation (book methods)	(1,985,588)	0	17
18 Deferred Charges	0	0	18
19 Organization & Pre-Operating Costs	0	0	19
20 Accumulated Amortization - Organization & Pre-Operating Costs	0	0	20
21 Restricted Funds	0	0	21
22 Other Long-Term Assets (specify):	0	0	22
23 Other(specify): See Attached Schedule	0	0	23
24 TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,190,189	\$ 0	24
25 TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,163,960	\$ 0	25

	1	2	
	Operating	After Consolidation*	
C. Current Liabilities			
26 Accounts Payable	\$ 86,596	\$ 0	26
27 Officer's Accounts Payable	0	0	27
28 Accounts Payable-Patient Deposits	16,018	0	28
29 Short-Term Notes Payable	0	0	29
30 Accrued Salaries Payable	126,003	0	30
31 Accrued Taxes Payable (excluding real estate taxes)	0	0	31
32 Accrued Real Estate Taxes(Sch.IX-B)	0	0	32
33 Accrued Interest Payable	0	0	33
34 Deferred Compensation	0	0	34
35 Federal and State Income Taxes	0	0	35
Other Current Liabilities(specify):			
36 See Attached Schedule	0	0	36
37	0	0	37
38 TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 228,617	\$ 0	38
D. Long-Term Liabilities			
39 Long-Term Notes Payable	0	0	39
40 Mortgage Payable	0	0	40
41 Bonds Payable	0	0	41
42 Deferred Compensation	0	0	42
Other Long-Term Liabilities(specify):			
43 See Attached Schedule	0	0	43
44	0	0	44
45 TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 0	\$ 0	45
46 TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 228,617	\$ 0	46
47 TOTAL EQUITY(page 18, line 24)	\$ 2,935,343	\$ 0	47
48 TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,163,960	\$ 0	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,856,762	1
2	Restatements (describe):		2
3		0	3
4		0	4
5		0	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,856,762	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	78,581	7
8	Aquisitions of Pooled Companies	0	8
9	Proceeds from Sale of Stock	0	9
10	Stock Options Exercised	0	10
11	Contributions and Grants	0	11
12	Expenditures for Specific Purposes	0	12
13	Dividends Paid or Other Distributions to Owners	(0)	13
14	Donated Property, Plant, and Equipment	0	14
15	Other (describe)	0	15
16	Other (describe)	0	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 78,581	17
	B. Transfers (Itemize):		
18		0	18
19		0	19
20		0	20
21		0	21
22		0	22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,935,343	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending:

11/30/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,172,804	1
2	Discounts and Allowances for all Levels	(0)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,172,804	3
B. Ancillary Revenue			
4	Day Care	0	4
5	Other Care for Outpatients	0	5
6	Therapy	0	6
7	Oxygen	0	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 0	8
C. Other Operating Revenue			
9	Payments for Education	0	9
10	Other Government Grants	0	10
11	Nurses Aide Training Reimbursements	0	11
12	Gift and Coffee Shop	0	12
13	Barber and Beauty Care	1,140	13
14	Non-Patient Meals	414	14
15	Telephone, Television and Radio	0	15
16	Rental of Facility Space	0	16
17	Sale of Drugs	0	17
18	Sale of Supplies to Non-Patients	0	18
19	Laboratory	0	19
20	Radiology and X-Ray	0	20
21	Other Medical Services	0	21
22	Laundry	0	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,554	23
D. Non-Operating Revenue			
24	Contributions	0	24
25	Interest and Other Investment Income***	1,943	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,943	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	0	27
28	See Supplemental Schedule	462,181	28
28a		0	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 462,181	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,638,482	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,108,241	31
32	Health Care	2,405,981	32
33	General Administration	723,461	33
B. Capital Expense			
34	Ownership	103,231	34
C. Ancillary Expense			
35	Special Cost Centers	145,494	35
36	Provider Participation Fee	73,493	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,559,901	40
41	Income before Income Taxes (line 30 minus line 40)**	78,581	41
42	Income Taxes	0	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 78,581	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Livingston Manor

0010942

Report Period Beginning: 12/01/02

Ending:

11/30/03

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

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 48,136	\$ 23.14	1
2	Assistant Director of Nursing	1,904	1,968	38,527	19.58	2
3	Registered Nurses	11,969	13,673	270,872	19.81	3
4	Licensed Practical Nurses	21,646	25,153	434,311	17.27	4
5	Nurse Aides & Orderlies	82,649	94,657	990,538	10.46	5
6	Nurse Aide Trainees	327	327	2,618	8.01	6
7	Licensed Therapist			0	0.00	7
8	Rehab/Therapy Aides	8,799	10,282	123,699	12.03	8
9	Activity Director	2,080	2,040	20,812	10.20	9
10	Activity Assistants	4,731	5,194	39,671	7.64	10
11	Social Service Workers	5,382	5,838	69,850	11.96	11
12	Dietician			0	0.00	12
13	Food Service Supervisor	2,075	2,080	29,366	14.12	13
14	Head Cook			0	0.00	14
15	Cook Helpers/Assistants	32,402	36,104	279,450	7.74	15
16	Dishwashers			0	0.00	16
17	Maintenance Workers	11,314	12,511	164,723	13.17	17
18	Housekeepers	19,033	21,585	165,481	7.67	18
19	Laundry	3,718	4,326	35,253	8.15	19
20	Administrator	2,080	2,080	53,268	25.61	20
21	Assistant Administrator			0	0.00	21
22	Other Administrative			0	0.00	22
23	Office Manager			0	0.00	23
24	Clerical	9,900	9,900	132,914	13.43	24
25	Vocational Instruction			0	0.00	25
26	Academic Instruction			0	0.00	26
27	Medical Director			0	0.00	27
28	Qualified MR Prof. (QMRP)			0	0.00	28
29	Resident Services Coordinator			0	0.00	29
30	Habilitation Aides (DD Homes)			0	0.00	30
31	Medical Records	2,080	2,080	19,826	9.53	31
32	Other Health Care(specify)				0.00	32
33	Other(specify) See Supplemental	500	500	7,966	15.93	33
34	TOTAL (lines 1 - 33)	224,669	252,378	\$ 2,927,281 *	\$ 11.60	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	168	\$ 8,004	01-03	35
36	Medical Director	48	9,000	09-03	36
37	Medical Records Consultant	65	1,560	10-03	37
38	Nurse Consultant		0		38
39	Pharmacist Consultant	96	825	10-03	39
40	Physical Therapy Consultant	6	72	10a-03	40
41	Occupational Therapy Consultant	29	498	10a-03	41
42	Respiratory Therapy Consultant		0		42
43	Speech Therapy Consultant		0		43
44	Activity Consultant	31	2,631	11-03	44
45	Social Service Consultant	24	2,017	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	467	\$ 24,607		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	773	\$ 32,610	10-03	50
51	Licensed Practical Nurses	3,626	137,738	10-03	51
52	Nurse Aides	1,297	31,039	10-03	52
53	TOTAL (lines 50 - 52)	5,696	\$ 201,387		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
William Coffin	Administrator	0	\$ 53,268	Workers' Compensation Insurance	\$ 114,676	IDPH License Fee	\$ 2,220	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	2,622	
				FICA Taxes	217,333	Health Care Worker Background Check	650	
				Employee Health Insurance	401,245	(Indicate # of checks performed <u>93</u>)		
				Employee Meals	21,681	Advertising	2,278	
				Illinois Municipal Retirement Fund (IMRF)*	102,223	Yellow Page Advertising	2,028	
				Life Insurance	3,090	Dues - Associations	6,589	
			0	Employee Vaccinations / Physicals	6,247	Dues - Subscriptions and Others	926	
				Uniforms	6,432		0	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 53,268	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other						Less: Public Relations Expense ()		
Description			Amount			Non-allowable advertising (2,278)		
			\$			Yellow page advertising (2,028)		
			0					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 0					
(Attach a copy of any management service agreement)								
C. Professional Services			E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount	
FR&R Consulting, Inc.	Accounting / Consulting	\$ 5,962				Out-of-State Travel	\$	
AccuMed Services, Inc.	Computer Consulting	6,220						
MES / HPSI	Purchasing Group	175				In-State Travel	785	
						Non-Allowable Travel	(95)	
						Seminar Expense	6,548	
						Publications	49	
							0	
						Entertainment Expense ()		
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		(agree to Sch. V, line 24, col. 8)		
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 12,357	\$ 0		\$ 7,287		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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										
1	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year									
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20	TOTALS		\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Livingston Manor# 0010942

Report Period Beginning:

12/01/02

Ending:

11/30/03**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. LSN = \$5,109, CNHA = \$1,000
- (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? _____
- (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. \$ 43,274 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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 66,795
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 of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 21,681 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 414
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% - Ln 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? Yes
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Clifton Gunderson, LLC The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT