



Facility Name & ID Number Clark Manor Cnv Center

# 0038596 Report Period Beginning: 01/01/07 Ending: 12/31/07

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>267</u>	Skilled (SNF)	<u>267</u>	<u>97,455</u>	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	<u>267</u>	TOTALS	<u>267</u>	<u>97,455</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>25,292</u>	<u>1,317</u>	<u>5,158</u>	<u>31,767</u>	8
9	SNF/PED					9
10	ICF	<u>48,593</u>	<u>1,620</u>	<u>455</u>	<u>50,668</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>73,885</u>	<u>2,937</u>	<u>5,613</u>	<u>82,435</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.59%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

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 11/1/1977

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 33 and days of care provided 5,095

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/07 Fiscal Year: 12/31/07

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/07 Ending: 12/31/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	342,112	32,800	16,983	391,895		391,895		391,895		1
2	Food Purchase		488,735		488,735	(99,645)	389,090	(173)	388,917		2
3	Housekeeping	382,402	94,154		476,556		476,556		476,556		3
4	Laundry	116,323	23,122		139,445		139,445		139,445		4
5	Heat and Other Utilities			270,312	270,312		270,312	(27,757)	242,555		5
6	Maintenance		35,344	155,617	190,961		190,961	(21,648)	169,313		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>840,837</b>	<b>674,155</b>	<b>442,912</b>	<b>1,957,904</b>	<b>(99,645)</b>	<b>1,858,259</b>	<b>(49,578)</b>	<b>1,808,681</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			35,500	35,500		35,500		35,500		9
10	Nursing and Medical Records	2,995,552	264,893	20,315	3,280,760		3,280,760	(10,303)	3,270,457		10
10a	Therapy	248,504			248,504		248,504		248,504		10a
11	Activities	210,471	5,037		215,508		215,508		215,508		11
12	Social Services	244,598	1,796	6,732	253,126		253,126		253,126		12
13	CNA Training										13
14	Program Transportation			7,287	7,287		7,287		7,287		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>3,699,125</b>	<b>271,726</b>	<b>69,834</b>	<b>4,040,685</b>		<b>4,040,685</b>	<b>(10,303)</b>	<b>4,030,382</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	114,581		978,000	1,092,581		1,092,581	(285,022)	807,559		17
18	Directors Fees										18
19	Professional Services			156,077	156,077		156,077	15,146	171,223		19
20	Dues, Fees, Subscriptions & Promotions			65,900	65,900		65,900	(53,103)	12,797		20
21	Clerical & General Office Expenses	166,496	35,554	63,622	265,672		265,672	(15,617)	250,055		21
22	Employee Benefits & Payroll Taxes			966,049	966,049	99,645	1,065,694	(11,992)	1,053,702		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,688	1,688		1,688		1,688		24
25	Other Admin. Staff Transportation			15,853	15,853		15,853	2,856	18,709		25
26	Insurance-Prop.Liab.Malpractice			236,504	236,504		236,504		236,504		26
27	Other (specify):*							29,130	29,130		27
28	<b>TOTAL General Administration</b>	<b>281,077</b>	<b>35,554</b>	<b>2,483,693</b>	<b>2,800,324</b>	<b>99,645</b>	<b>2,899,969</b>	<b>(318,602)</b>	<b>2,581,367</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>4,821,039</b>	<b>981,435</b>	<b>2,996,439</b>	<b>8,798,913</b>		<b>8,798,913</b>	<b>(378,483)</b>	<b>8,420,430</b>		<b>29</b>

\*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 Clark Manor Cnv Center

#0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			558,629	558,629	558,629	28,465	587,094				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			669,639	669,639	669,639	(13,744)	655,895				32
33	Real Estate Taxes			344,500	344,500	344,500	(12,201)	332,299				33
34	Rent-Facility & Grounds						3,650	3,650				34
35	Rent-Equipment & Vehicles			2,444	2,444	2,444		2,444				35
36	Other (specify):*			61,930	61,930	61,930		61,930				36
37	<b>TOTAL Ownership</b>			1,637,142	1,637,142	1,637,142	6,170	1,643,312				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		195,044	390,265	585,309	585,309		585,309				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,183	146,183	146,183		146,183				42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		195,044	536,448	731,492	731,492		731,492				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,821,039	1,176,479	5,170,029	11,167,547	11,167,547	(372,313)	10,795,234				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 Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				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	28,465	30		9
10	Interest and Other Investment Income	(13,372)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(173)	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	(99)	21		18
19	Entertainment	(2,510)	21		19
20	Contributions	(5,930)	20		20
21	Owner or Key-Man Insurance	(11,992)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,315)	21		24
25	Fund Raising, Advertising and Promotional	(45,057)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(95,156)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (152,139)		\$	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	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)	(220,174)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (220,174)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (372,313)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES	Amount	Sch. V Line	Reference
1 Veterans Expenses	8 (9,809)	10	1
2 Apartment Utilities	(2,665)	5	2
3 Apartment Repairs & Maintenance	(3,568)	6	3
4 Apartment Misc Expenses	(2,000)	21	4
5 Apartment RL Taxes	(12,201)	33	5
6 Bank Charges	(2,527)	21	6
7 Franchise Tax	(250)	21	7
8 Theft & Damage Loss	16,624	21	8
9 Capitalized Repairs & Maintenance	(16,083)	6	9
10 COPE Dues	(2,216)	20	10
11 Non-Allowable Interest	(372)	32	11
12 Prior Year and Duplicated Legal Expense	4,264	19	12
13 Cable-TV	(4,092)	5	13
14 Patient Purchases	(494)	10	14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
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92			92
93			93
94			94
95			95
96			96
97			97
98			98
99			99
100			100
101 Total	(95,156)		101

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

## 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)	
	<b>A. General Services</b>													
1	Dietary													1
2	Food Purchase	(173)											(173)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(27,757)											(27,757)	5
6	Maintenance	(21,648)											(21,648)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(49,578)</b>											<b>(49,578)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(10,303)											(10,303)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(10,303)</b>											<b>(10,303)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(222,022)	(63,000)								(285,022)	17
18	Directors Fees													18
19	Professional Services	(9,261)		182	24,225								15,146	19
20	Fees, Subscriptions & Promotions	(53,203)			100								(53,103)	20
21	Clerical & General Office Expenses	(20,322)		415	4,290								(15,617)	21
22	Employee Benefits & Payroll Taxes	(11,992)											(11,992)	22
23	Inservice Training & Education													23
24	Travel and Seminar													24
25	Other Admin. Staff Transportation				2,856								2,856	25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*			350	28,780								29,130	27
28	<b>TOTAL General Administration</b>	<b>(94,778)</b>		<b>(221,075)</b>	<b>(2,749)</b>								<b>(318,602)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(154,659)</b>		<b>(221,075)</b>	<b>(2,749)</b>								<b>(378,483)</b>	<b>29</b>

STATE OF ILLINOIS

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

Summary B

12/31/07

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	28,465											28,465	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(13,744)											(13,744)	32
33	Real Estate Taxes	(12,201)											(12,201)	33
34	Rent-Facility & Grounds				3,650								3,650	34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>2,520</b>			<b>3,650</b>								<b>6,170</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	<b>TOTAL Special Cost Centers</b>													<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(152,139)</b>		<b>(221,075)</b>	<b>901</b>								<b>(372,313)</b>	<b>45</b>

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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
See Attached		None		JS Affiliates	Chicago, IL	Mgmt Company
				JLR Management	Lincolnwood, IL	Mgmt Company

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	
1	V		\$			\$	\$
2	V						
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$			\$	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center# 0038596Report Period Beginning: 01/01/07Ending: 12/31/07

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR MANAGEMENT CORP.	100.00%	\$ 2,978	\$ 2,978	15
16	V	19 PROFESSIONAL FEES				182	182	16
17	V	21 OFFICE				415	415	17
18	V	27 PAYROLL TAXES				350	350	18
19	V							19
20	V	17 C. RAJCHENBACH-COMP.						20
21	V	27 PAYROLL TAXES						21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V	17 ADMINISTRATIVE FEES	225,000				(225,000)	29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 225,000			\$ 3,925	\$ * (221,075)	39

\* 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Management Fees	705,000	J.S. Affiliates	100.00%		\$ (705,000)	15
16	V	17 Administrative Fees	30,000	J.S. Affiliates	100.00%		(30,000)	16
17	V	17 Administrative Salary		J.S. Affiliates	100.00%	672,000	672,000	17
18	V	27 Payroll Taxes		J.S. Affiliates	100.00%	28,780	28,780	18
19	V	19 Legal & Accounting		J.S. Affiliates	100.00%	24,225	24,225	19
20	V	20 Licenses		J.S. Affiliates	100.00%	100	100	20
21	V	21 Office Expense		J.S. Affiliates	100.00%	4,290	4,290	21
22	V	25 Travel		J.S. Affiliates	100.00%	2,856	2,856	22
23	V	34 Rent		J.S. Affiliates	100.00%	3,650	3,650	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		\$ 735,000			\$ 735,901	\$ * 901	39

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

**VII. RELATED PARTIES (continued)**

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

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

**VII. RELATED PARTIES (continued)**

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

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/07 Ending: 12/31/07

## 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	Jack Schnell	Executive Director	Administrative	10.94	None	40.00	100.00%	Salary Alloc.	\$ 165,000	17-07	1
2	David Schnell	Manager	Administrative	2.07	None	40.00	100.00%	Salary Alloc.	265,500	17-07	2
3	Morris Schabes	Manager	Administrative	1.32	None	40.00	100.00%	Salary Alloc.	265,590	17-01,17-07	3
4	Jack Rajchenbach	Owner	Administrative	20.09	See Attached	2.00	3.08%	Salary Alloc.	2,978	17-07	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 699,068		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' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	55	10	\$ 81,900	\$ 81,900	2	\$ 2,978	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	55	10	5,000		2	182	2
3	21	OFFICE	AVG. HOURS WORKED	55	10	11,414	11,414	2	415	3
4	27	PAYROLL TAXES	AVG. HOURS WORKED	55	10	9,634		2	350	4
5										5
6										6
7	17	C. RAJCHENBACH-COMP.	AVG. HOURS WORKED	40	1	59,667	59,667			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					\$ 167,615	\$ 152,981		\$ 3,925	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1								\$	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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending: 12/31/07

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

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 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	HUD		X	Mortgage			\$	\$ 10,128,981			\$ 529,568	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	<b>Working Capital</b>											
6	MB Financial		X	Line of Credit				1,875,000			139,699	6
7	Shareholders Loans	X		Working Capital				625,728				7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						\$	\$ 12,629,709			\$ 669,267	9
	<b>B. Non-Facility Related*</b>											
10	Interest Income		X								(13,372)	10
11												11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						\$	\$			(13,372)	14
15	TOTALS (line 9+line14)						\$	\$ 12,629,709			\$ 655,895	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 50,918      Line # 36

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

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

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

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

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

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

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

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

B. Real Estate Taxes

<p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2006 report.		\$ 344,065	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.)		\$ 331,864	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (12,201)	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 344,500	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 332,299	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2002	340,218	8
	2003	336,609	9
	2004	344,086	10
	2005	339,769	11
	2006	331,864	12
<u>2007 Accrual = 2007 Tax (rounded up)</u>			
<u>Adjusted out \$12,201 of non-allowable real estate tax expense on an apartment</u>			

<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2006	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION	\$

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' COMPILATION REPORT



**IMPORTANT NOTICE**

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

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

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

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

**2000 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Clark Manor Cnv Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038596

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(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. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Clark Manor Cnv Center

# 0038596 Report Period Beginning:

01/01/07 Ending:

12/31/07

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

Apartment Building - All expenses have been adjusted out on Page 5. All Assets are in the non-care section of Page 13.

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

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

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1977	\$ 220,000	1
2	Facility		2006	125,811	2
3	TOTALS			\$ 345,811	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

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**XI. OWNERSHIP COSTS (continued)**

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	267			1977	\$ 3,179,625	\$		\$ 104,321	\$ 104,321	\$ 2,521,088	4
5											5
6											6
7											7
8											8
<b>Improvement Type**</b>											
9	Various			1977	50,000		20			33,889	9
10	Various			1984	35,709		20			26,927	10
11	Various			1985	25,843		20			17,517	11
12	Various			1986	40,628		20			28,414	12
13	Various			1987	4,923		20	226	226	3,424	13
14	Various			1988	14,754		20	738	738	10,330	14
15	Various			1989	10,774		20	539	539	7,544	15
16	Various			1990	18,810		20	940	940	13,164	16
17	Various			1991	2,950		20	147	147	2,062	17
18	Various			1992	70,740		20	3,538	3,538	49,528	18
19	Various			1993	15,749		20	793	793	11,130	19
20	Various			1994	41,939		20	2,095	2,095	27,925	20
21	Various			1995	60,407		20	3,020	3,020	37,868	21
22	Various			1996	91,646		20	4,583	4,583	52,686	22
23	Various			1997	163,698		20	8,188	8,188	86,369	23
24	Various			1998	133,227		20	6,665	6,665	64,727	24
25	Various			1999	75,206		20	3,763	3,763	30,962	25
26	Various			2000	35,678		20	1,783	1,783	12,906	26
27	Various			2001	59,220		20	2,964	2,964	19,198	27
28	Various			2002	64,743		20	3,478	3,478	19,224	28
29	Various			2003	55,413		20	2,937	2,937	13,144	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' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

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**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	<a href="#">Related Building Company (Pages 12-BLDG &amp; 12A-BLDG)</a>								67
68	<a href="#">Related Party Allocations (Pages 12-REP &amp; 12A-REP)</a>								68
69	<a href="#">Financial Statement Depreciation</a>								69
70	TOTAL (lines 4 thru 69)		\$ 4,251,682	\$ 558,629		\$ 150,718	\$ (407,911)	\$ 3,090,026	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,251,682	\$ 558,629		\$ 150,718	\$ (407,911)	\$ 3,090,026	1
2	Telephone & Light Wiring	2004	1,046		20	105	105	401	2
3	Hvac Insulation	2004	1,680		20	140	140	537	3
4	Boiler Pump	2004	2,055		20	171	171	671	4
5	Boiler Parts	2004	2,815		20	235	235	919	5
6	Elevator Flooring	2004	596		20	30	30	112	6
7	Elevator Tiles	2004	600		20	30	30	108	7
8	Telephone/Tv Wiring	2004	999		20	100	100	358	8
9	Boiler Repair	2004	770		20	64	64	230	9
10	A/C Tower Parts	2004	3,489		20	291	291	1,042	10
11	Converter Pump	2004	674		20	56	56	201	11
12	A/C Parts	2004	1,199		20	100	100	358	12
13	Paint New Nursing Stations	2004	3,135		20	314	314	1,123	13
14	Hvac Overhaul	2004	19,202		20	1,600	1,600	5,734	14
15	A/C Pump And Condensate Line	2004	1,526		20	127	127	456	15
16	A/C Blower	2004	988		20	82	82	295	16
17	Alarm Service	2004	960		20	137	137	423	17
18	Built-In Cabinetry	2004	56,396		20	2,820	2,820	8,694	18
19	Electric Work	2004	31,076		20	1,554	1,554	4,791	19
20	Elevator System	2004	163,799		20	8,190	8,190	25,252	20
21	Alarm System	2004	172,947		20	8,647	8,647	26,663	21
22	Fire Doors & Installation	2004	18,200		20	910	910	2,806	22
23	Hvac, Coils, Dampers, Pump	2004	21,402		20	1,070	1,070	3,299	23
24	Architect Fees	2004	2,213		20	111	111	341	24
25	Fridge Parts	2004	1,480		20	99	99	386	25
26	5 Ton Water Cooled A/C	2004	19,165		20	1,597	1,597	5,457	26
27	Water Heater Pump	2004	1,580		20	79	79	309	27
28	Heating Repairs	2004	2,215		20	111	111	434	28
29	Hvac Parts	2004	3,472		20	174	174	680	29
30	Heating Repairs	2004	690		20	35	35	127	30
31	Pipe Work	2004	2,390		20	120	120	478	31
32	Air Handler Repairs	2004	1,209		20	60	60	242	32
33	Valve Repairs	2004	846		20	42	42	169	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,792,496	\$ 558,629		\$ 179,919	\$ (378,710)	\$ 3,183,122	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

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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	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,792,496	\$ 558,629		\$ 179,919	\$ (378,710)	\$ 3,183,122	1
2	Pipe Work	2004	1,252		20	63	63	240	2
3	Pipe Repairs	2004	1,246		20	62	62	244	3
4	Hot Water System Repairs	2004	640		20	32	32	125	4
5	Pump	2004	676		20	34	34	130	5
6	A/C Repairs	2004	1,440		20	72	72	270	6
7	Boiler Repairs	2004	854		20	43	43	160	7
8	Boiler Repairs	2004	555		20	28	28	99	8
9	Walk In Cooler Repairs	2004	805		20	40	40	141	9
10	Thermostat & Temp Switch	2004	2,332		20	117	117	408	10
11	A/C Repairs	2004	1,107		20	55	55	189	11
12	Pump Repairs	2004	1,334		20	67	67	228	12
13	Laundry Room Repairs	2004	1,465		20	73	73	238	13
14	Thermostat Repairs	2004	670		20	34	34	109	14
15	Pipe Work	2004	2,895		20	145	145	470	15
16	Pipe Work	2004	1,625		20	81	81	264	16
17	Pipe Work	2004	1,965		20	98	98	311	17
18	Thermostat & Temp Switch	2004	2,820		20	141	141	447	18
19	Boiler Repairs	2004	1,471		20	74	74	233	19
20	Boiler Motor	2004	1,005		20	50	50	159	20
21	Thermostat Repairs	2004	2,925		20	146	146	451	21
22	Bathroom Repairs	2004	525		20	26	26	81	22
23	Kitchen Exhaust Fan Repairs	2004	920		20	46	46	142	23
24	Boiler Repairs	2004	705		20	35	35	109	24
25	Walk In Cooler Repairs	2004	1,398		20	70	70	216	25
26	Feeder Installation	2004	2,457		20	123	123	379	26
27	Electrical Wiring & Outlets Installation	2005	4,767		20	477	477	1,351	27
28	Hot Water Boiler	2005	19,503		20	1,625	1,625	4,876	28
29	Security Camera System	2005	11,981		20	1,712	1,712	4,849	29
30	Sheet Metal Contractor	2005	2,185		20	219	219	619	30
31	189 Outlets Installation	2005	17,285		20	1,729	1,729	5,041	31
32	Hot Water Booster Heater	2005	2,404		20	200	200	584	32
33	Generator Radiator	2005	1,950		20	98	98	284	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,887,658	\$ 558,629		\$ 187,734	\$ (370,895)	\$ 3,206,569	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

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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	<b>Totals from Page 12C, Carried Forward</b>		\$ 4,887,658	\$ 558,629		\$ 187,734	\$ (370,895)	\$ 3,206,569	1
2	Amc - Vapor Proof Fix	2005	2,870		20	410	410	1,128	2
3	Comp. Mrtg Tech - Sec. Camera	2005	5,495		20	550	550	1,557	3
4	Online Comm. - Wiring Phone System	2005	14,575		20	1,458	1,458	3,887	4
5	C&W - New Furnace	2005	13,770		20	2,754	2,754	7,574	5
6	C & W - Motors Fir Exh. Fan	2005	915		20	183	183	503	6
7	Telephone System Wiring	2005	2,717		20	272	272	634	7
8	Security Camera System	2005	1,036		20	104	104	250	8
9	Roofing System	2005	8,000		20	800	800	1,933	9
10	Electrical Wiring	2005	787		20	79	79	190	10
11	Roofing System	2005	5,000		20	500	500	1,208	11
12	Roofing System	2005	4,600		20	460	460	1,112	12
13	A/C Chill Pump	2005	1,880		20	188	188	423	13
14	Building Locks	2005	10,000		20	1,000	1,000	2,167	14
15	Building Locks	2005	11,000		20	1,100	1,100	2,383	15
16	Electrical Wiring	2005	14,657		20	1,466	1,466	3,176	16
17	Building Locks	2005	962		20	96	96	208	17
18	Building Locks	2005	5,000		20	500	500	1,083	18
19	Bci - Phone System	2005	15,000		20	1,500	1,500	3,375	19
20	Rite Lock- Door Locks	2005	10,000		20	1,000	1,000	2,333	20
21	Amc - Wiring	2005	845		20	85	85	183	21
22	Bci - Tele Sys	2005	7,928		20	793	793	1,850	22
23	Bci - Tele Sys	2005	9,788		20	979	979	2,121	23
24	Bci - Tele Sys	2005	8,800		20	880	880	1,907	24
25	Rite Lock - Door Locks	2005	6,377		20	638	638	1,382	25
26	Bci - Tele Sys	2005	420		20	42	42	91	26
27	L&W - Boiler Work	2005	5,960		20	497	497	1,035	27
28	Pipe Work	2005	1,660		20	83	83	228	28
29	Copper Pipe & Fittings	2005	2,340		20	117	117	302	29
30	Pipe Installation	2005	3,852		20	193	193	498	30
31	Fan Repair	2005	2,840		20	142	142	367	31
32	Replace Temp Control	2005	2,760		20	138	138	345	32
33	Replace Temp Control	2005	2,085		20	104	104	243	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,071,577	\$ 558,629		\$ 206,845	\$ (351,784)	\$ 3,252,245	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

## 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	<b>Totals from Page 12D, Carried Forward</b>		\$ 5,071,577	\$ 558,629		\$ 206,845	\$ (351,784)	\$ 3,252,245	1
2	Heating Pump Repair	2005	1,880		20	94	94	212	2
3	Capital Projection Reconciling Item	2005	2,930		20	610	610	610	3
4	First Floor Remodeling	2006	50,150		20	5,015	5,015	7,940	4
5	Main Dining Room Kitchen Cabinets, Tap, Granite Island	2006	17,500		20	3,500	3,500	5,833	5
6	Reception Area Cabinets & Granite Tops	2006	7,600		20	1,520	1,520	2,407	6
7	Mail Stand, Men'S Stand, & Cabinets	2006	8,100		20	1,620	1,620	2,565	7
8	Pt Office Cabinets & Admission Office Cabinets	2006	6,800		20	1,360	1,360	2,153	8
9	Extra Cabinets For Office	2006	5,000		20	1,000	1,000	1,583	9
10	Front Expansion Architectual Repairs	2006	12,677		20	1,268	1,268	1,902	10
11	Fitness Room Molding	2006	1,500		20	300	300	475	11
12	Cabinets For Front Offices	2006	7,000		20	1,400	1,400	2,217	12
13	Architect Fees	2006	3,090		20	309	309	567	13
14	Fire Alarm System Engineering And Drawings	2006	9,547		20	955	955	1,909	14
15	Bldg. Imp. Not Reimbursed By Hud	2006	541,873		20	54,187	54,187	58,703	15
16	Window Blinds	2006	2,396		20	479	479	599	16
17	Draperies	2006	5,540		20	1,108	1,108	1,200	17
18	Blinds	2006	172		20	17	17	20	18
19	Contractor'S Fees	2006	1,412,848		20	141,285	141,285	247,248	19
20	Deferred Architect Fees	2006	33,087		20	3,309	3,309	5,790	20
21	Architect Fees	2006	1,088		20	109	109	190	21
22	Architect Fees	2006	6,278		20	628	628	1,099	22
23	Architect Fees	2006	2,329		20	233	233	408	23
24	A/C Chill	2006	1,952		20	163	163	285	24
25	Heating	2006	2,245		20	187	187	374	25
26	Drain Door System	2006	2,150		20	179	179	328	26
27	Heating Repairs	2006	3,456		20	288	288	552	27
28	Bathroom Tile	2006	619		20	62	62	113	28
29	Tile	2006	836		20	167	167	265	29
30	Canopy	2006	2,429		20	243	243	405	30
31	Deferred Construction Cost	2006	81,493		20	8,149	8,149	16,299	31
32	Capital Projection Reconciling Item	2006	2,546		20	167	167	167	32
33	Simplex - Fire Alarm	2006	2,300		20	329	329	411	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,310,988	\$ 558,629		\$ 437,085	\$ (121,544)	\$ 3,617,074	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

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 12E, Carried Forward		\$ 7,310,988	\$ 558,629		\$ 437,085	\$ (121,544)	\$ 3,617,074	1
2	Capital Report `07 Accepted Items	2007	327,164		20	21,610	21,610	21,610	2
3	Design Services	2007	2,160		20	72	72	72	3
4	Acoustical Drop Ceiling	2007	7,850		20	589	589	589	4
5	Handrails & Wallpaper	2007	5,698		20	427	427	427	5
6	Envision Lumber	2007	8,744		20	146	146	146	6
7	Wallpaper & Paneling	2007	5,685		20	95	95	95	7
8	Tiling	2007	653		20	11	11	11	8
9	Walls & A/C Installation	2007	4,420		20	74	74	74	9
10	Filter Changes & Damper	2007	5,590		20	140	140	140	10
11	Duracoat	2007	4,379		20	36	36	36	11
12	Adj & Startup A/C	2007	8,865		20	296	296	296	12
13	Main Building A/C Switchover	2007	5,000		20	125	125	125	13
14	Security System	2007	4,535		20	151	151	151	14
15	Plumbing Repair	2007	2,665		20	133	133	133	15
16	Roof Exhaust Fans	2007	2,579		20	97	97	97	16
17	Plumbing Repair	2007	4,280		20	143	143	143	17
18	Walk-In Freezer Compressor	2007	3,647		20	46	46	46	18
19	Boiler Repair	2007	2,912		20	12	12	12	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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	<b>Totals from Page 12F, Carried Forward</b>	\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
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30								30	
31								31	
32								32	
33								33	
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34	

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
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6									6
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10									10
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12H, Carried Forward</b>		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
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27									27
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
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7									7
8									8
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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10									10
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12M, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12N, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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10									10
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12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12O, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12P, Carried Forward		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,717,814	\$ 558,629		\$ 461,288	\$ (97,341)	\$ 3,641,277	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
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28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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							
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65							
66							
67							
68							
69							
70	<b>TOTAL (lines 4 thru 69)</b>	\$	\$		\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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	<b>TOTAL (lines 4 thru 69)</b>	\$	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/07 Ending: 12/31/07

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	\$ 907,432	\$	\$ 103,081	\$ 103,081	10	\$ 493,288	71
72	Current Year Purchases	69,544		10,817	10,817	10	10,817	72
73	Fully Depreciated Assets	599,589				10	599,589	73
74								74
75	TOTALS	\$ 1,576,565	\$	\$ 113,898	\$ 113,898		\$ 1,103,694	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		2003 LINCOLN AVIATOR	2003	\$ 71,476	\$	\$ 11,908	\$ 11,908	5	\$ 65,523	76
77										77
78										78
79										79
80	TOTALS			\$ 71,476	\$	\$ 11,908	\$ 11,908		\$ 65,523	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)		\$ 9,711,666	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 558,629	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 587,094	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 28,465	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 4,810,494	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	APARTMENT BUILDING - 1977	\$ 30,000	\$	\$	86
87	LAND 754 - 2004 - 2004	41,500			87
88					88
89					89
90					90
91	TOTALS	\$ 71,500	\$	\$	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocation from J.S. Affiliates				3,650			5
6								6
7	<b>TOTAL</b>				\$ 3,650			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12.	_____ /2008	\$ _____
13.	_____ /2009	\$ _____
14.	_____ /2010	\$ _____

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: \$ 2,444

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 153,840	\$		\$ 153,840	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			5,198			5,198	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			231,227			231,227	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				179,052		179,052	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): <a href="#">See Supplemental</a>						15,992		15,992	13
14	<b>TOTAL</b>			\$		\$ 390,265	\$ 195,044		\$ 585,309	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' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center# 0038596Report Period Beginning: 01/01/07

Ending:

12/31/07**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/07

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 291,019	\$	1
2	Cash-Patient Deposits	5,000		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	2,517,927		3
4	Supply Inventory (priced at )	5,000		4
5	Short-Term Investments			5
6	Prepaid Insurance	73,196		6
7	Other Prepaid Expenses	1,500		7
8	Accounts Receivable (owners or related parties)	22,348		8
9	Other(specify): <u>See Attached Schedule</u>	241,825		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,157,815	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	387,311		13
14	Buildings, at Historical Cost	3,159,625		14
15	Leasehold Improvements, at Historical Cost	3,807,598		15
16	Equipment, at Historical Cost	2,054,582		16
17	Accumulated Depreciation (book methods)	(5,787,835)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	300,098		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 3,921,379	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,079,194	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 547,256	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	72,600		28
29	Short-Term Notes Payable	2,000,244		29
30	Accrued Salaries Payable	200,692		30
31	Accrued Taxes Payable (excluding real estate taxes)	19,227		31
32	Accrued Real Estate Taxes(Sch.IX-B)	344,500		32
33	Accrued Interest Payable	218,590		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	31,595		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,434,704	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	625,728		39
40	Mortgage Payable	10,003,737		40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 10,629,465	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 14,064,169	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (6,984,975)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,079,194	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,845,182)	1
2	Restatements (describe):		2
3	Depreciation	(206,405)	3
4	Equity Restatement	(60,159)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,111,746)	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	(873,229)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (873,229)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ (6,984,975)</b>	<b>24 *</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Clark Manor Cnv Center

# 0038596

Report Period Beginning: 01/01/07

Ending: 12/31/07

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,088,995	1
2	Discounts and Allowances for all Levels	(972,872)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,116,123	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	923,220	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 923,220	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	172,577	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,167	19
20	Radiology and X-Ray	2,190	20
21	Other Medical Services	11,173	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 195,107	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	13,372	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 13,372	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	46,496	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 46,496	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,294,318	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,957,904	31
32	Health Care	4,040,685	32
33	General Administration	2,800,324	33
<b>B. Capital Expense</b>			
34	Ownership	1,637,142	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	585,309	35
36	Provider Participation Fee	146,183	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 11,167,547	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(873,229)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (873,229)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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 Clark Manor Cnv Center

# 0038596

Report Period Beginning:

01/01/07

Ending:

12/31/07

**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	2,329	\$ 88,357	\$ 37.94	1
2	Assistant Director of Nursing	2,604	2,880	102,954	35.75	2
3	Registered Nurses	36,364	40,254	1,088,480	27.04	3
4	Licensed Practical Nurses	13,274	14,520	353,585	24.35	4
5	CNAs & Orderlies	124,869	142,242	1,335,486	9.39	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	12,103	13,898	248,504	17.88	8
9	Activity Director	2,080	2,244	51,190	22.81	9
10	Activity Assistants	15,496	17,066	159,281	9.33	10
11	Social Service Workers	16,836	20,072	244,598	12.19	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,246	52,041	23.17	13
14	Head Cook	6,467	7,308	76,474	10.46	14
15	Cook Helpers/Assistants	21,807	24,256	213,597	8.81	15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	35,088	39,464	382,402	9.69	18
19	Laundry	11,258	12,876	116,323	9.03	19
20	Administrator	2,080	2,153	90,491	42.03	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,080	24,090	11.58	22
23	Office Manager					23
24	Clerical	10,379	11,073	166,496	15.04	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,816	2,105	26,690	12.68	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	318,761	359,066	\$ 4,821,039 *	\$ 13.43	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 13,428	01-03	35
36	Medical Director	Monthly	35,500	09-03	36
37	Medical Records Consultant	Monthly	4,224	10-03	37
38	Nurse Consultant	416	10,391	10-03	38
39	Pharmacist Consultant	Monthly	5,700	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	175	6,732	12-03	45
46	Other(specify)				46
47	<u>Kosher Supervision</u>	Monthly	3,555	01-03	47
48					48
49	TOTAL (lines 35 - 48)	592	\$ 79,530		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number Clark Manor Cnv Center

Report Period Beginning: 01/01/07 Ending:

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$4800
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,433 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 146,183  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 99,645 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ \_\_\_\_\_**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? \_\_\_\_\_ 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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

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