



Facility Name & ID Number Mulberry Manor# 0025411 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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 24600

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>72</u>	ICF/DD 16 or Less	<u>64</u>	<u>24,600</u>	6
7	<u>72</u>	TOTALS	<u>64</u>	<u>24,600</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	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	<u>23,929</u>			<u>23,929</u>
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	<u>23,929</u>			<u>23,929</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.27%

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

142 (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)

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

G. Do pages 3 &amp; 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 01/01/1972

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 \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

## IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\* Is your fiscal year identical to your tax year? YES  NO Tax Year: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Mulberry Manor # 0025411 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

**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	128,441	7,901	7,357	143,699		143,699		143,699		1
2	Food Purchase		171,967		171,967		171,967		171,967		2
3	Housekeeping	80,284	16,432	664	97,380		97,380	329	97,709		3
4	Laundry		10,759	354	11,113		11,113		11,113		4
5	Heat and Other Utilities			75,324	75,324		75,324	648	75,972		5
6	Maintenance	51,009	10,076	11,580	72,665		72,665	21,501	94,166		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>259,734</b>	<b>217,135</b>	<b>95,279</b>	<b>572,148</b>		<b>572,148</b>	<b>22,478</b>	<b>594,626</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	959,406	30,361	220	989,987		989,987	4,457	994,444		10
10a	Therapy		1,456	19,872	21,328		21,328		21,328		10a
11	Activities	24,165	1,897	300	26,362		26,362		26,362		11
12	Social Services		5,365	7,320	12,685		12,685	(4,747)	7,938		12
13	CNA Training	26,425		3,430	29,855		29,855		29,855		13
14	Program Transportation		5,950	4,018	9,968		9,968	2,309	12,277		14
15	Other (specify):* <b>Day Training Expense</b>			921,370	921,370		921,370	(921,370)			15
16	<b>TOTAL Health Care and Programs</b>	<b>1,009,996</b>	<b>45,029</b>	<b>963,730</b>	<b>2,018,755</b>		<b>2,018,755</b>	<b>(919,351)</b>	<b>1,099,404</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	164,205			164,205		164,205	21,589	185,794		17
18	Directors Fees			1,000	1,000		1,000	2,077	3,077		18
19	Professional Services			123,865	123,865		123,865	(119,441)	4,424		19
20	Dues, Fees, Subscriptions & Promotions			9,419	9,419		9,419	(4,105)	5,314		20
21	Clerical & General Office Expenses	32,022	9,024	13,538	54,584		54,584	39,111	93,695		21
22	Employee Benefits & Payroll Taxes			224,828	224,828		224,828	17,136	241,964		22
23	Inservice Training & Education			427	427		427		427		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			8,657	8,657		8,657	1,011	9,668		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>196,227</b>	<b>9,024</b>	<b>381,734</b>	<b>586,985</b>		<b>586,985</b>	<b>(42,622)</b>	<b>544,363</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,465,957</b>	<b>271,188</b>	<b>1,440,743</b>	<b>3,177,888</b>		<b>3,177,888</b>	<b>(939,495)</b>	<b>2,238,393</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.

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 Mulberry Manor #0025411 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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			24,746	24,746		24,746	9,966	34,712			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,168	4,168		4,168	(6,659)	(2,491)			32
33	Real Estate Taxes			31,520	31,520		31,520	(1,732)	29,788			33
34	Rent-Facility & Grounds			330,000	330,000		330,000	(327,849)	2,151			34
35	Rent-Equipment & Vehicles			2,309	2,309		2,309	824	3,133			35
36	Other (specify):* <a href="#">See Pg 25</a>			(28,341)	(28,341)		(28,341)	28,341				36
37	<b>TOTAL Ownership</b>			364,402	364,402		364,402	(297,109)	67,293			37
	<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			156,532	156,532		156,532		156,532			42
43	Other (specify):* <a href="#">Rental Expenses</a>			1,944	1,944		1,944	(1,944)				43
44	<b>TOTAL Special Cost Centers</b>			158,476	158,476		158,476	(1,944)	156,532			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,465,957	271,188	1,963,621	3,700,766		3,700,766	(1,238,548)	2,462,218			45

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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

**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	\$ (921,370)	15	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(595)	22		4
5	Telephone, TV & Radio in Resident Rooms	(529)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	9,176	30		9
10	Interest and Other Investment Income	(4,168)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(2,491)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(602)	20		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(647)	36		18
19	Entertainment				19
20	Contributions	(2,855)	20		20
21	Owner or Key-Man Insurance	(308)	36		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(2,925)	36		24
25	Fund Raising, Advertising and Promotional	(537)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	32,221	36		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(11,746)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (907,376)</b>		<b>\$</b>	<b>30</b>

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)	(331,172)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (331,172)</b>		<b>36</b>
37	<b>TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)</b>	<b>\$ (1,238,548)</b>		<b>37</b>

\*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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY						
48		49		50		51
						52

Mulberry Manor

ID# 0025411

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Chamber Dues	\$ (72)	20	1
2	Flowers	(885)	12	2
3	Cigarettes	410	12	3
4	Christmas/Clothing/Personal	(391)	12	4
5	Gifts to Residents	(3,417)	12	5
6	Guardianship Legal Fees	(464)	12	6
7	Non-Care Related R/E Expenses	(2,313)	33	7
8	Non-Care Rental Expenses	(1,944)	43	8
9	Non-Care Rental Depreciation	(2,550)	30	9
10	Other Membership Dues	(120)	20	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
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(11,746)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mulberry Manor# 0025411

Report Period Beginning:

01/01/2008

Ending:

12/31/2008**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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	329	0	0	0	0	0	0	0	0	0	329	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(529)	1,177	0	0	0	0	0	0	0	0	0	648	5
6	Maintenance	0	1,101	20,400	0	0	0	0	0	0	0	0	21,501	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(529)</b>	<b>2,607</b>	<b>20,400</b>	<b>0</b>	<b>22,478</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	4,457	0	0	0	0	0	0	0	0	4,457	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(4,747)	0	0	0	0	0	0	0	0	0	0	(4,747)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	2,309	0	0	0	0	0	0	0	0	0	2,309	14
15	Other (specify):*	(921,370)	0	0	0	0	0	0	0	0	0	0	(921,370)	15
16	<b>TOTAL Health Care and Programs</b>	<b>(926,117)</b>	<b>2,309</b>	<b>4,457</b>	<b>0</b>	<b>(919,351)</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	0	21,589	0	0	0	0	0	0	0	0	21,589	17
18	Directors Fees	0	2,077	0	0	0	0	0	0	0	0	0	2,077	18
19	Professional Services	0	246	(119,687)	0	0	0	0	0	0	0	0	(119,441)	19
20	Fees, Subscriptions & Promotions	(4,186)	81	0	0	0	0	0	0	0	0	0	(4,105)	20
21	Clerical & General Office Expenses	0	4,657	34,454	0	0	0	0	0	0	0	0	39,111	21
22	Employee Benefits & Payroll Taxes	(595)	17,731	0	0	0	0	0	0	0	0	0	17,136	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,011	0	0	0	0	0	0	0	0	0	1,011	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(4,781)</b>	<b>25,803</b>	<b>(63,644)</b>	<b>0</b>	<b>(42,622)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(931,427)</b>	<b>30,719</b>	<b>(38,787)</b>	<b>0</b>	<b>(939,495)</b>	<b>29</b>							

STATE OF ILLINOIS

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2008 Ending:

Summary B

12/31/2008

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	6,626	3,340	0	0	0	0	0	0	0	0	0	9,966	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,659)	0	0	0	0	0	0	0	0	0	0	(6,659)	32
33	Real Estate Taxes	(2,313)	581	0	0	0	0	0	0	0	0	0	(1,732)	33
34	Rent-Facility & Grounds	0	2,151	(330,000)	0	0	0	0	0	0	0	0	(327,849)	34
35	Rent-Equipment & Vehicles	0	0	824	0	0	0	0	0	0	0	0	824	35
36	Other (specify):*	28,341	0	0	0	0	0	0	0	0	0	0	28,341	36
37	<b>TOTAL Ownership</b>	<b>25,995</b>	<b>6,072</b>	<b>(329,176)</b>	<b>0</b>	<b>(297,109)</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,944)	0	0	0	0	0	0	0	0	0	0	(1,944)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(1,944)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,944)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(907,376)</b>	<b>36,791</b>	<b>(367,963)</b>	<b>0</b>	<b>(1,238,548)</b>	<b>45</b>							

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning: 01/01/2008 Ending: 12/31/2008

**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
Jo Ann Keller	50	Pilot House	Cairo	kel-Tech Mgmt Co.	Anna	Accting Service
James K. Keller	50	Holly Hill	Anna	JR's Centre, Inc.	Anna	Workshop
		Lincoln Square	Jonesboro	ILS 1-3 & 5-6	Anna	CILA
		Glen Brook	Vienna	ILS 4	Metropolis	CILA
		Krypton	Metropolis			
		New Way	Anna			

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	3 Housekeeping	\$	kel-Tech Management Co.	25.00%	\$ 329	\$ 329 1
2	V	5 Utilities		kel-Tech Management Co.	25.00%	1,177	1,177 2
3	V	6 Maintenance		kel-Tech Management Co.	25.00%	1,101	1,101 3
4	V	14 Transportation		kel-Tech Management Co.	25.00%	2,309	2,309 4
5	V	18 Director's Fees		kel-Tech Management Co.	25.00%	2,077	2,077 5
6	V	19 Professional Services		kel-Tech Management Co.	25.00%	246	246 6
7	V	20 Dues, Fees & Subscriptions		kel-Tech Management Co.	25.00%	81	81 7
8	V	21 Clerical & General		kel-Tech Management Co.	25.00%	4,657	4,657 8
9	V	22 Employee Benefits		kel-Tech Management Co.	25.00%	17,731	17,731 9
10	V	26 Insurance		kel-Tech Management Co.	25.00%	1,011	1,011 10
11	V	30 Depreciation		kel-Tech Management Co.	25.00%	3,340	3,340 11
12	V	33 Real Estate Taxes		kel-Tech Management Co.	25.00%	581	581 12
13	V	34 Rent		kel-Tech Management Co.	25.00%	2,151	2,151 13
14	Total		\$			\$ 36,791	\$ * 36,791 14

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

Facility Name & ID Number Mulberry Manor# 0025411Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item			Name of Related Organization					
15	V	35	Equipment Rental	\$	kel-Tech Management Co.	25.00%	\$ 824	\$ 824	15	
16	V	10	Nursing		kel-Tech Management Co.	25.00%	4,457	4,457	16	
17	V	17	Administration		kel-Tech Management Co.	25.00%	21,589	21,589	17	
18	V	21	Clerical		kel-Tech Management Co.	25.00%	34,454	34,454	18	
19	V	6	Maintenance		kel-Tech Management Co.	25.00%	20,400	20,400	19	
20	V								20	
21	V	19	Professional Services	119,687	kel-Tech Management Co.	25.00%		(119,687)	21	
22	V	34	Building Lease	330,000	J & J Partners	100.00%		(330,000)	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			\$ 449,687			\$ 81,724	\$ * (367,963)	39	

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

Facility Name &amp; ID Number

Mulberry Manor

#

0025411

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

## 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	Jo Ann Keller	Owner/Admin	Administrator	50.00	24,775	32	80.00	Admin. Wage	\$ 104,927	17-1	1
2	Diana Alley	Asst. Administrator	Nursing	0.00	43,619	5	12.50	Admin. Wage	15,435	17-1	2
3	James K. Keller	Owner	Maintenance	50.00		10	25.00	Maint. Wages	14,877	6-1	3
4	Denise Pippins	Asst. Administrator	Administrator	0.00	32,000	0	0.00	Admin. Wage	493	17-1	4
5	Nancy Stadelbacher	Clerical	Clerical	0.00		10	25.00	Clerical Wage	4,064	21-1	5
6											6
7	kel-Tech Management Allocation										7
8	James A. Keller							Admin. Wage	21,589	17-1	8
9	Jacob Alley							Maint. Wages	20,400	6-1	9
10	Diana Alley							Nursing Wages	4,457	10-1	10
11											11
12											12
13								TOTAL	\$ 186,242		13

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

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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2008

Ending:

2/31/2008

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 kel-Tech Management Co.  
 Street Address 158 E. Vienna Street  
 City / State / Zip Code Anna, IL 62906  
 Phone Number (618) 833-5070  
 Fax Number (618) 833-4993

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	3	HOUSEKEEPING	Mgmt Fee Contribution	400,583	10	\$ 1,100	\$ 119,687	\$ 329	1
2	5	UTILITIES ELECT/GAS-B	Mgmt Fee Contribution	400,583	10	3,573	119,687	1,068	2
3	5	UTILITIES WATER-B	Mgmt Fee Contribution	400,583	10	365	119,687	109	3
4	6	GROUNDS MAINT-B	Mgmt Fee Contribution	400,583	10	500	119,687	149	4
5	6	MAINT BUILDING	Mgmt Fee Contribution	400,583	10	67	119,687	20	5
6	6	MAINTENANCE SUPPLIES-B	Mgmt Fee Contribution	400,583	10	540	119,687	161	6
7	6	MAINTENANCE VEHICLE	Mgmt Fee Contribution	400,583	10	257	119,687	77	7
8	6	PREVENTATIVE MAINT-B	Mgmt Fee Contribution	400,583	10	1,934	119,687	578	8
9	6	REPAIRS BLDG-B	Mgmt Fee Contribution	400,583	10	(409)	119,687	(122)	9
10	6	REPAIRS FURN/EQUIP-B	Mgmt Fee Contribution	400,583	10	796	119,687	238	10
11	14	REPAIRS VEHICLES-B	Mgmt Fee Contribution	400,583	10	721	119,687	215	11
12	14	TRANSPORTATION-B	Mgmt Fee Contribution	400,583	10	7,009	119,687	2,094	12
13	18	DIRECTOR'S FEES	Mgmt Fee Contribution	400,583	10	6,950	119,687	2,077	13
14	19	LEGAL & ACCOUNTING-B	Mgmt Fee Contribution	400,583	10	825	119,687	246	14
15	20	DUES FEES SUBSCRIPTIONS-B	Mgmt Fee Contribution	400,583	10	272	119,687	81	15
16	21	EDUCATIONAL SUPPLIES-B	Mgmt Fee Contribution	400,583	10	24	119,687	7	16
17	21	BANK CHARGES-B	Mgmt Fee Contribution	400,583	10	85	119,687	26	17
18	21	CONTRACT SERVICES-B	Mgmt Fee Contribution	400,583	10	873	119,687	261	18
19	21	COPIER EXPENSE SERVICE C	Mgmt Fee Contribution	400,583	10	103	119,687	31	19
20	21	G & A MISC-B	Mgmt Fee Contribution	400,583	10	198	119,687	59	20
21	21	G & A SUPPLIES-B	Mgmt Fee Contribution	400,583	10	6,832	119,687	2,041	21
22	21	POSTAGE-B	Mgmt Fee Contribution	400,583	10	2,703	119,687	808	22
23	21	SOFTWARE EXPENSE	Mgmt Fee Contribution	400,583	10	961	119,687	287	23
24	21	TELEPHONE-B	Mgmt Fee Contribution	400,583	10	1,922	119,687	574	24
25	TOTALS					\$ 38,199	\$	\$ 11,414	25

Facility Name & ID Number Mulberry Manor

# 0025411 Report Period Beginning: 01/01/2008

Ending: 2/31/2008

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 kel-Tech Management Co.  
 Street Address 158 E. Vienna Street  
 City / State / Zip Code Anna, IL 62906  
 Phone Number (618) 833-5070  
 Fax Number (618) 833-4993

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	21	CELL PHONE EXPENSE	Mgmt Fee Contribution	400,583	10	\$ 1,478	\$ 119,687	\$ 442	1	
2	21	UTILITIES-INTERNET	Mgmt Fee Contribution	400,583	10	408	119,687	122	2	
3	22	INS EMP GROUP-B	Mgmt Fee Contribution	400,583	10	36,354	119,687	10,862	3	
4	22	INSURANCE W/C-B	Mgmt Fee Contribution	400,583	10	1,051	119,687	314	4	
5	22	PAYROLL TAX EXPENSE	Mgmt Fee Contribution	400,583	10	21,940	119,687	6,555	5	
6	26	INSURANCE BLDG & LIAB-B	Mgmt Fee Contribution	400,583	10	1,266	119,687	378	6	
7	26	INSURANCE VEHICLES-B	Mgmt Fee Contribution	400,583	10	2,117	119,687	632	7	
8	30	DEPRECIATION-B	Mgmt Fee Contribution	400,583	10	11,179	119,687	3,340	8	
9	33	REAL ESTATE TAXES-B	Mgmt Fee Contribution	400,583	10	1,945	119,687	581	9	
10	34	LEASE BLDG-B	Mgmt Fee Contribution	400,583	10	7,200	119,687	2,151	10	
11	35	LEASE EQUIP-B	Mgmt Fee Contribution	400,583	10	2,757	119,687	824	11	
12	10	Nursing	Mgmt Fee Contribution	400,583	10	14,917	14,917	119,687	4,457	12
13	17	Administration	Mgmt Fee Contribution	400,583	10	72,258	72,258	119,687	21,589	13
14	21	Clerical	Mgmt Fee Contribution	400,583	10	115,314	115,314	119,687	34,454	14
15	6	Maintenance	Mgmt Fee Contribution	400,583	10	68,277	68,277	119,687	20,400	15
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 358,460	\$ 270,766	\$ 107,101	25	

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Citizen Auto Finance		X	Vehicle Loan	\$672.33	3/30/07	\$ 35,001	\$	3/14/12	5.6400	\$ 1,405	1								
2												2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Southern Trust Bank		X	Line of Credit							272	6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$672.33		\$ 35,001	\$			\$ 1,677	9								
<b>B. Non-Facility Related*</b>																				
10	Capaha		X	Rental House Purchase	\$707.84	3/3/04	63,500	\$	3/3/09	6.0000	2,491	10								
11												11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>				\$707.84		63,500	\$			\$ 2,491	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 98,501	\$			\$ 4,168	15								

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

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

\*\* 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 Mulberry Manor# 0025411 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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

## B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																								
1.	Real Estate Tax accrual used on 2007 report.			\$	32,515	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.)			\$	31,625	2																				
3.	Under or (over) accrual (line 2 minus line 1).			\$	(890)	3																				
4.	Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	32,410	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.			\$	31,520	7																				
Real Estate Tax History:																										
Real Estate Tax Bill for Calendar Year:																										
	2003	25,071	8	<table border="1"> <thead> <tr> <th colspan="4">FOR BHF USE ONLY</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2007</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </tbody> </table>			FOR BHF USE ONLY				13	FROM R. E. TAX STATEMENT FOR 2007	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
FOR BHF USE ONLY																										
13	FROM R. E. TAX STATEMENT FOR 2007	\$	13																							
14	PLUS APPEAL COST FROM LINE 5	\$	14																							
15	LESS REFUND FROM LINE 6	\$	15																							
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																							
	2004	27,025	9																							
	2005	28,689	10																							
	2006	30,674	11																							
	2007	32,515	12																							
Sch. IX, Line 7	31520																									
kel-Tech Mgmt Alloc	581																									
Sch. VI, Line 14, Col. 1	-2313																									
Sch. V, Line 33, Col. 8	29788																									

## NOTES:

- Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
- 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.**

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2008 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 Bureau of Health Finance at (217) 782-1630.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Mulberry Manor COUNTY Union

FACILITY IDPH LICENSE NUMBER 0025411

CONTACT PERSON REGARDING THIS REPORT Richard Stroh

TELEPHONE (618) 833-5070 x11 FAX #: (618) 833-4993

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

Enter the tax index number and real estate tax assessed for 2007 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 2007.

(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. <u>05-20-03-681</u>	<u>S PT W 1/2 SE S of RD</u>	\$ <u>1,633.86</u>	\$ <u>1,633.86</u>
2. <u>05-20-03-682</u>	<u>S PT W 1/2 SE S of RD</u>	\$ <u>25,779.98</u>	\$ <u>25,779.98</u>
3. <u>05-20-03-683</u>	<u>S PT W 1/2 SE S of RD</u>	\$ <u>1,898.18</u>	\$ <u>1,898.18</u>
4. <u>05-20-03-679</u>	<u>S20 T12 R1W W PT S PT W 1/2 SE S</u>	\$ <u>2,312.64</u>	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>31,624.66</u>	\$ <u>29,312.02</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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

Facility Name & ID Number Mulberry Manor

# 0025411 Report Period Beginning:

01/01/2008 Ending:

12/31/2008

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 19,715 B. General Construction Type: Exterior Brick/block Frame Metal Stud Number of Stories 1

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

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

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

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

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

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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	Healthcare	76,230	1967	\$ 8,687	1
2	Healthcare	45,000	1976	2,700	2
3	TOTALS	121,230		\$ 11,387	3

Facility Name &amp; ID Number Mulberry Manor

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	46		1972		\$ 172,058	\$	30	\$	\$	\$	4
5	28		1975		151,678		27				5
6	6		1979		4,663		23				6
7			1987		40,400		15				7
8					16,300		30	543	543		8
	<b>Improvement Type**</b>										
9	Gazebo		1986		2,561		5			2,561	9
10	Laundry Room		1990		18,146	576	31.5	454	(122)	10,621	10
11	Landscaping		1990		505		15			505	11
12	Central A/C		1990		9,323		10	466	466	9,323	12
13	Improvements - blue House		1991		4,817	153	31.5	120	(33)	2,634	13
14	Blacktop Driveway		1992		3,260		15	163	163	3,260	14
15	New Roof		1992		8,055		15	403	403	8,055	15
16	Remodeled Living Room		1992		1,203		15	60	60	1,203	16
17	Remodeling - Restrooms		1988		10,790		15	443	443		17
18	Seamless Gutters		1993		1,536	43	15	77	34	1,536	18
19	A/C & Heaters		1993		8,823	261	15	441	180	8,823	19
20	Dining Room Improvements		1995		9,127	609	15	456	(153)	7,993	20
21	Bath, Carpet & Fencing		1995		4,428	295	15	295		3,687	21
22	Carpet		1997		1,684		7			1,684	22
23	Smoking Room Addition		1997		46,392	1,189	39	1,160	(29)	13,129	23
24	Smoking Room Equipment		1998		952		7	49	49	952	24
25	A/C - C Wing		1998		2,446	163	15	163		1,711	25
26	Kitchen Cabnets		1998		779		7	38	38	779	26
27	A/C Office		1998		1,059	71	15	71		745	27
28	Storage Building		1999		3,857	257	15	257		2,441	28
29	Water Garden		2001		2,922	195	15	195		1,389	29
30	A/C Compressor		2001		1,027	69	15	68	(1)	526	30
31	Fire Supression System		2003		1,716	80	15	114	34	955	31
32	Jo ann's Office Remodel		2003		8,543	399	15	570	171	4,757	32
33	A/C Laundry Room		2003		1,068	36	15	71	35	732	33
34	Furnace - Blue House		2004		2,213	77	15	148	71	1,524	34
35	Stopper II Fire Alarm		2004		637		7	91	91	637	35
36	Vinyl Fence		2004		5,350	185	15	357		3,683	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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	A/C Unit Roof Mount	2004	\$ 2,473	\$ 86	15	\$ 165	\$ 79	\$ 1,703	37
38	Vinly Windows	2005	411	27	15	27		95	38
39	Carpet Office	2006	954		7	136	136	954	39
40	Flooring - Blue House	2006	1,397	93	15	93		198	40
41	Lumber - Blue House	2006	1,742	116	15	116		246	41
42	Drainage System	2006	8,909	594	15	594		1,262	42
43	Base Board - Carpet	2006	96		7	14	14	96	43
44	Door Alarm / Bumber Guard	2007	1,315	88	15	88		132	44
45	Windows	2008	783	408	15	33	(375)	408	45
46	Roof - Laundry Room	2008	1,239	646	15	52	(594)	646	46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 567,637	\$ 6,716		\$ 8,591	\$ 1,703	\$ 101,585	70

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

Facility Name & ID Number Mulberry Manor # 0025411 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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	\$ 5,555	\$ 269	\$ 978	\$ 709	7	\$ 4,953	71
72	Current Year Purchases	9,324	9,324	1,362	(7,962)	7	9,324	72
73	Fully Depreciated Assets	127,800		13,394	13,394	7	127,800	73
74								74
75	TOTALS	\$ 142,679	\$ 9,593	\$ 15,734	\$ 6,141		\$ 142,077	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	Healthcare	1993 Ford Van	1993	\$ 25,942	\$	\$	\$	5	\$ 25,942	76
77	Healthcare	1997 Ford Van	1997	25,653				5	25,653	77
78	Healthcare	1998 Ford Van	1999	29,272				5	29,272	78
79	Healthcare	See Page 25	2008	36,881	5,887	7,047	1,160		8,947	79
80	TOTALS			\$ 117,748	\$ 5,887	\$ 7,047	\$ 1,160		\$ 89,814	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)	\$ 839,451	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 22,196	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 31,372	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,176	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 333,476	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	Rental Property - Building	\$ 59,013	\$ 2,146	\$ 10,565	86
87	Rental Prop. - Furniture & Fixtures	1,141	51	1,012	87
88	Rental Property - Improvements	5,961	353	2,287	88
89	Rental Property - Land	5,000			89
90					90
91	TOTALS	\$ 71,115	\$ 2,550	\$ 13,864	91

## G. Construction-in-Progress

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

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

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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: Related Party

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

If NO, see instructions.

YES  NO

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

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: \$ 2,309

Description: E-Tank, Wheel Chair, Concentrator Rental

(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

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.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

\* 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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>44</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>86</u></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)	292	3,874		4,166
4	Clinical Wages (b)	570	7,554		8,124
5	In-House Trainer Wages (c)	992	13,143		14,135
6	Transportation				
7	Contractual Payments	2,450	980		3,430
8	CNA Competency Tests				
9	TOTALS	\$ 4,304	\$ 25,551	\$	\$ 29,855
10	SUM OF line 9, col. 1 and 2 (e)	\$ 29,855			

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	9
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	4
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>13</b>

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
			Units	Cost			Units	Cost								
1	Licensed Occupational Therapist		hrs	\$				\$		\$						1
2	Licensed Speech and Language Development Therapist		hrs													2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist		hrs													4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy		# of prescrpts													9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify):															13
14	TOTAL			\$				\$		\$				\$		14

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

Facility Name & ID Number Mulberry Manor# 0025411Report Period Beginning: 01/01/2008

Ending:

12/31/2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/2008

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 553,674	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	582,429		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,808,467		8
9	Other(specify): <u>DSP Training Reimbursable</u>	3,375		9
	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,947,945	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	64,013		14
15	Leasehold Improvements, at Historical Cost	177,710		15
16	Equipment, at Historical Cost	261,568		16
17	Accumulated Depreciation (book methods)	(347,497)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 155,794	\$	24
	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,103,739	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 56,582	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	60		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,274		30
	Accrued Taxes Payable (excluding real estate taxes)	17,481		31
32	Accrued Real Estate Taxes(Sch.IX-B)	32,410		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Memorial Fund</u>	475		36
37				37
	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 122,282	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	62,013		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 62,013	\$	45
	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 184,295	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 2,919,444	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,103,739	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,982,849	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,982,849	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(63,405)	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>\$ (63,405)</b>	17
<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>	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 2,919,444</b>	24 *

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

Facility Name & ID Number Mulberry Manor# 0025411Report Period Beginning: 01/01/2008Ending: 12/31/2008**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	\$ 2,688,975	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,688,975	3
<b>B. Ancillary Revenue</b>			
4	Day Care	921,370	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 921,370	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	18,536	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 18,536	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	5,280	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,280	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Rental Revenue</b>	3,200	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 3,200	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,637,361	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	572,148	31
32	Health Care	2,018,755	32
33	General Administration	586,985	33
<b>B. Capital Expense</b>			
34	Ownership	364,402	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee	156,532	36
<b>D. Other Expenses (specify):</b>			
37	<b>Rental Expenses</b>	1,944	37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,700,766	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(63,405)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (63,405)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

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

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

Facility Name & ID Number Mulberry Manor

# 0025411

Report Period Beginning: 01/01/2008

Ending:

12/31/2008

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,904	2,047	\$ 48,099	\$ 23.50	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,136	2,182	33,244	15.24	3
4	Licensed Practical Nurses	8,660	8,616	126,585	14.69	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,009	2,127	24,165	11.36	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	12,361	12,716	128,442	10.10	13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	1,949	2,044	51,009	24.96	17
18	Housekeepers	8,617	9,123	80,285	8.80	18
19	Laundry					19
20	Administrator	1,789	1,908	104,927	54.99	20
21	Assistant Administrator	2,040	2,080	59,278	28.50	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,088	2,190	32,022	14.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	4,166	4,313	59,925	13.89	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	75,707	78,122	717,976	9.19	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	123,426	127,468	\$ 1,465,957 *	\$ 11.50	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	163	\$ 7,357		35
36	Medical Director	96	7,200		36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	6	220		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	122	4,275		43
44	Activity Consultant				44
45	Social Service Consultant	183	7,320		45
46	Other(specify) <u>Behavior Therapist</u>	99	7,388		46
47	<u>Psychologist Consultant</u>	44	3,300		47
48	<u>Psychiatric Consultant</u>	47	3,500		48
49	TOTAL (lines 35 - 48)	760	\$ 40,560		49

**C. CONTRACT NURSES**

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





Facility Name &amp; ID Number Mulberry Manor

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. \_\_\_\_\_
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? Yes If YES, what is the capacity? 80
- (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? 7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 4,094 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. \$ 156,532  
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? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes 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. \$ 595 Has any meal income been offset against related costs? N/A 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%  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ \_\_\_\_\_**
- (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. Not required of this facility
- (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? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

Related Parties Schedule VII  
 Owners Compensation  
 Jan 1, 2008 - Dec 31, 2008

	Totals / Entity	Holly Hill	ILS 1-4	JR's Centre	Mulberry Manor	Pilot House	Lincoln Square	kel-Tech Mgmt	Krypton	Glen Brook	New Way
Don Pippins	\$ 82,896	32,400							9,138		41,358
Denise Pippins	\$ 32,493	32,000			493						
Diana Alley	\$ 73,971	21,600			15,435		22,019	14,917			
Jo Ann Keller	\$ 129,702				104,927	24,775					
James K. Keller	\$ 14,877				14,877						
Jacob Alley	\$ 56,048							56,048			
Jake Alley	\$ -										
James A. Keller	\$ 88,866							72,258		16,608	
	\$ 478,853	\$ 86,000	\$ -	\$ -	\$ 135,732	\$ 24,775	\$ 22,019	\$ 143,223	\$ 9,138	\$ 16,608	\$ 41,358

Mulberry Manor, Inc.  
 Sch. V, Line 20, Col. 8  
 Analysis of Dues, Fees & Subscriptions  
 2008

Subscriptions	\$	479
Memberships		
Arc of IL		25
MES of IL		750
Chamber Dues		72
CLIA Lab Prog		150
Other Memberships		120
Resident Account Bond		1,100
Corp. Annual Report		105
Food Service Permit		75
Less		
Chamber Dues	(72)	
Other Memberships	(120)	
	\$	<u>2,684</u>

Mulberry Manor, Inc.  
 Reconciliation Sch. XI, Col. 6, Line 83 to  
 Sch. V, Line 30, Col. 8  
 2008

Sch. XI, Col. 6, Line 83	\$	31,372
kel-Tech Mgmt Allocation		<u>3,340</u>
Sch. V, Line 30, Col. 8	\$	<u>34,712</u>

Mulberry Manor, Inc.  
 Sch. V Line 36, Col. 4  
 2008

Bad Debt	\$	2,925
Insurance - Officers's Life		308
Tax Penalty		647
State Income Tax		<u>(32,221)</u>
Total	\$	<u>(28,341)</u>

Mulberry Manor, Inc.  
 Sch. XX, Question 14; Schedule of Costs  
 2008

Rental Property Costs Paid by Mulberry Manor

Interest Expense	\$	2,490
R/E Tax Expense		2,313
Rental Expenses		1,946
Depreciation Expense		<u>2,550</u>
Total	\$	<u>9,299</u>

Mulberry Manor, Inc.  
 Details for Sch. XI, Line 79  
 2008

Use	Model, Make and Year	Year Acquired	Cost	Current Book Deprec	S/L Deprec.	Adjust.	Life In Yrs	Acc. Deprec.
Healthcare		2008	35001	4900	7000	2100	5	7960
2007 Buick Terraza Healthcare		2008	1880	987	47	-940	5	987
1999 Ford Transmission			36881	5887	7047	1160		8947