

Facility Name & ID Number Clark Manor Cnv Center

0038596 Report Period Beginning: 01/01/09 Ending: 12/31/09

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 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	4 Other	5 Total	
8	SNF	<u>25,183</u>	<u>985</u>	<u>4,983</u>	<u>31,151</u>	8
9	SNF/PED					9
10	ICF	<u>48,382</u>	<u>1,212</u>	<u>1,110</u>	<u>50,704</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>73,565</u>	<u>2,197</u>	<u>6,093</u>	<u>81,855</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.99%

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 11/01/1977

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 32 and days of care provided 4,833

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Clark Manor Cnv Center # 0038596 Report Period Beginning: 01/01/09 Ending: 12/31/09

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
	A. General Services										
1	Dietary	395,687	71,175	18,755	485,617		485,617		485,617		1
2	Food Purchase		552,221		552,221	(113,059)	439,162	(147)	439,015		2
3	Housekeeping	415,240	73,995		489,235		489,235		489,235		3
4	Laundry	154,414	29,301		183,715		183,715		183,715		4
5	Heat and Other Utilities			213,425	213,425		213,425	(14,388)	199,037		5
6	Maintenance		32,058	140,866	172,924		172,924	(7,663)	165,261		6
7	Other (specify):*										7
8	TOTAL General Services	965,341	758,750	373,046	2,097,137	(113,059)	1,984,078	(22,198)	1,961,880		8
	B. Health Care and Programs										
9	Medical Director			38,000	38,000		38,000		38,000		9
10	Nursing and Medical Records	3,407,363	275,496	14,913	3,697,772		3,697,772	(28,838)	3,668,934		10
10a	Therapy	180,365			180,365		180,365		180,365		10a
11	Activities	255,736	8,228		263,964		263,964		263,964		11
12	Social Services	306,771	1,200	9,289	317,260		317,260		317,260		12
13	CNA Training										13
14	Program Transportation			1,527	1,527		1,527		1,527		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,150,235	284,924	63,729	4,498,888		4,498,888	(28,838)	4,470,050		16
	C. General Administration										
17	Administrative	121,222		733,000	854,222		854,222	(239,296)	614,926		17
18	Directors Fees										18
19	Professional Services			138,898	138,898		138,898	26,185	165,083		19
20	Dues, Fees, Subscriptions & Promotions			100,072	100,072		100,072	(81,138)	18,934		20
21	Clerical & General Office Expenses	163,242	34,815	212,663	410,720		410,720	(153,367)	257,353		21
22	Employee Benefits & Payroll Taxes			935,833	935,833	113,059	1,048,892	(10,529)	1,038,363		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,013	4,013		4,013	(705)	3,308		24
25	Other Admin. Staff Transportation			20,919	20,919		20,919		20,919		25
26	Insurance-Prop.Liab.Malpractice			328,053	328,053		328,053		328,053		26
27	Other (specify):*							26,398	26,398		27
28	TOTAL General Administration	284,464	34,815	2,473,451	2,792,730	113,059	2,905,789	(432,452)	2,473,337		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,400,040	1,078,489	2,910,226	9,388,755		9,388,755	(483,488)	8,905,267		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			487,066	487,066		487,066	119,584	606,650			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			599,333	599,333		599,333	(29,078)	570,255			32
33	Real Estate Taxes			292,797	292,797		292,797	(8,493)	284,304			33
34	Rent-Facility & Grounds							7,700	7,700			34
35	Rent-Equipment & Vehicles			1,036	1,036		1,036	549	1,585			35
36	Other (specify):*			60,674	60,674		60,674		60,674			36
37	TOTAL Ownership			1,440,906	1,440,906		1,440,906	90,262	1,531,168			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		143,815	718,941	862,756		862,756		862,756			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,182	146,182		146,182		146,182			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		143,815	865,123	1,008,938		1,008,938		1,008,938			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,400,040	1,222,304	5,216,255	11,838,599		11,838,599	(393,227)	11,445,372			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

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	(6,444)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	119,708	30		9
10	Interest and Other Investment Income	(28,849)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(147)	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	(2,200)	21		18
19	Entertainment				19
20	Contributions	(7,675)	20		20
21	Owner or Key-Man Insurance	(10,529)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(125,432)	21		24
25	Fund Raising, Advertising and Promotional	(63,315)	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	(90,669)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (215,553)		\$	30

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)	(177,674)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (177,674)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (393,227)		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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Clark Manor Cnv Center

ID# 0038596

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Apartment:	\$		1
2	Utilities	(7,944)	05	2
3	R&M	(6,702)	06	3
4	Real Estate Taxes	(8,493)	33	4
5	Depreciation Boiler Non-Care Asset	(124)	30	5
6	Non-Allowable Expense	(12,635)	21	6
7	COPE Dues	(8,448)	20	7
8	Veterans Expense	(28,838)	10	8
9	Bank Charges	(11,028)	21	9
10	Non-Allowable Interest	(229)	32	10
11	Annual Report	(850)	20	11
12	Penalties	(850)	20	12
13	Non-Allowable Expense	(2,862)	21	13
14	2010 Seminar Expense	(705)	24	14
15	Additional R&M	8,797	06	15
16	Capitalized R&M	(9,758)	06	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	Total	(90,669)		49

Clark Manor Cnv Center

ID# 0038596

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clark Manor Cnv Center# 0038596

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(147)											(147)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(14,388)											(14,388)	5
6	Maintenance	(7,663)											(7,663)	6
7	Other (specify):*													7
8	TOTAL General Services	(22,198)											(22,198)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(28,838)											(28,838)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(28,838)											(28,838)	16
	C. General Administration													
17	Administrative			(149,296)	(90,000)								(239,296)	17
18	Directors Fees													18
19	Professional Services			185	26,000								26,185	19
20	Fees, Subscriptions & Promotions	(81,138)											(81,138)	20
21	Clerical & General Office Expenses	(154,157)		463	327								(153,367)	21
22	Employee Benefits & Payroll Taxes	(10,529)											(10,529)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(705)											(705)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*			400	25,998								26,398	27
28	TOTAL General Administration	(246,529)		(148,248)	(37,675)								(432,452)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(297,565)		(148,248)	(37,675)								(483,488)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clark Manor Cnv Center# 0038596

Report Period Beginning:

01/01/09

Ending:

12/31/09

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	119,584											119,584	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(29,078)											(29,078)	32
33	Real Estate Taxes	(8,493)											(8,493)	33
34	Rent-Facility & Grounds				7,700								7,700	34
35	Rent-Equipment & Vehicles				549								549	35
36	Other (specify):*													36
37	TOTAL Ownership	82,013			8,249								90,262	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(215,553)		(148,248)	(29,426)								(393,227)	45

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. Co.
				JLR Management	Lincolnwood, IL	Mgmt. Co.

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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

* 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	17 J. RAJCHENBACH-COMP.	\$	JLR MANAGEMENT CORP.	100.00%	\$ 3,704	\$ 3,704
16	V	19 PROFESSIONAL FEES				185	185
17	V	21 OFFICE				463	463
18	V	27 PAYROLL TAXES				400	400
19	V						
20	V	17 C. RAJCHENBACH-COMP.					
21	V	27 PAYROLL TAXES					
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V	17 MANAGEMENT FEES	153,000				(153,000)
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 153,000			\$ 4,752	\$ * (148,248)

* 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	17 Management Fees	\$ 580,000	J.S. Affiliates		\$	\$ (580,000)
16	V	17 Administrative Salary		J.S. Affiliates		490,000	490,000
17	V	27 Payroll Taxes		J.S. Affiliates		25,998	25,998
18	V	19 Accounting		J.S. Affiliates		26,000	26,000
19	V	35 Auto Lease		J.S. Affiliates		549	549
20	V	21 Office Expense		J.S. Affiliates		327	327
21	V	34 Rent		J.S. Affiliates		7,700	7,700
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 580,000			\$ 550,574	\$ * (29,426)

* 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: 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		
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.

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: 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		
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.

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

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

Facility Name & ID Number

Clark Manor Cnv Center

0038596

Report Period Beginning:

01/01/09

Ending:

12/31/09

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.	\$ 72,000	17-07	1
2	David Schnell	Manager	Administrative	2.07%	None	40.00	100.00%	Salary Alloc.	223,500	17-07	2
3	Morris Schabes	Manager	Administrative	1.32%	None	40.00	100.00%	Facility/ Alloc.	218,590	17-01,17-07	3
4	Jack Rajchenbach	Owner	Administrative	20.09%	See Attached	2.00	3.08%	Salary Alloc.	3,704	17-07	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 517,794		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:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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 54	9	\$ 100,000	\$ 100,000	2	\$ 3,704	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED 54	9	5,000		2	185	2
3	21	OFFICE	AVG. HOURS WORKED 54	9	12,497	12,497	2	463	3
4	27	PAYROLL TAXES	AVG. HOURS WORKED 54	9	10,792		2	400	4
5									5
6									6
7	17	C. RAJCHENBACH-COMP.	AVG. HOURS WORKED 40	1	51,889	51,889			7
8	27	PAYROLL TAXES	AVG. HOURS WORKED 40	1	4,099				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				\$ 184,277	\$ 164,386		\$ 4,752	25

SEE ACCOUNTANTS' COMPILATION REPORT

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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Report Period Beginning:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending:

12/31/09

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	HUD		X	Mortgage			\$	\$ 9,871,823		\$ 516,508	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
Working Capital																			
6	MB Financial		X	Line of Credit				800,000		82,596	6								
7	Shareholders' Loans		X	Working Capital				636,333			7								
8	See Supplemental Schedule										8								
9	TOTAL Facility Related						\$	\$ 11,308,156		\$ 599,104	9								
B. Non-Facility Related*																			
10	Interest Income		X							(28,849)	10								
11											11								
12											12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related						\$	\$		\$ (28,849)	14								
15	TOTALS (line 9+line14)						\$	\$ 11,308,156		\$ 570,255	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 49,662 Line # 36

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Clark Manor Cnv Center

0038596

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

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

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

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number **Clark Manor Cnv Center**# **0038596**Report Period Beginning: **01/01/09**Ending: **12/31/09****12/31/09****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and					
1. Real Estate Tax accrual used on 2008 report.				\$	274,000	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.)				\$	276,388	2	
3. Under or (over) accrual (line 2 minus line 1).				\$	2,388	3	
4. Real Estate Tax accrual used for 2009 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	281,916	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	284,304	7	
Real Estate Tax History:							
Real Estate Tax Bill for Calendar Year:	2004	344,086	8	FOR BHF USE ONLY			
	2005	339,769	9	13	FROM R. E. TAX STATEMENT FOR 2008	\$	13
	2006	331,864	10	14	PLUS APPEAL COST FROM LINE 5	\$	14
	2007	273,643	11	15	LESS REFUND FROM LINE 6	\$	15
	2008	276,388	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
2009 Accrual- 276,388 x 1.02 = 281,916 (Rounded)							
Adjusted out \$8,493 of non-allowable real estate tax expense for apartment.							

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

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0038596

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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? [X] (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? [X] (a) Own the Equipment [] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization. (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

Apartment building - All expenses have been adjusted out on page 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 [X] NO If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Rows include Facility 1 (1977, \$220,000), Facility 2 (2006, \$125,811), and a TOTALS row (\$345,811).

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	267		1977	\$ 3,179,625	\$		\$ 104,321	\$ 104,321	\$ 2,729,730	4
5										5
6										6
7										7
8										8
Improvement Type**										
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			7,905	13
14	Various		1988	14,754		20			10,576	14
15	Various		1989	10,774		20	248	248	11,936	15
16	Various		1990	18,810		20	940	940	15,044	16
17	Various		1991	2,950		20	147	147	2,356	17
18	Various		1992	70,740		20	3,538	3,538	56,600	18
19	Various		1993	15,749		20	787	787	12,705	19
20	Various		1994	41,939		20	2,095	2,095	32,118	20
21	Various		1995	60,407		20	3,020	3,020	43,907	21
22	Various		1996	91,646		20	4,583	4,583	61,850	22
23	Various		1997	163,698		20	8,188	8,188	102,737	23
24	Various		1998	133,227		20	6,665	6,665	78,048	24
25	Various		1999	75,206		20	3,763	3,763	38,478	25
26	Various		2000	35,678		20	1,783	1,783	16,472	26
27	Various		2001	59,220		20	2,964	2,964	25,114	27
28	Various		2002	64,743		20	3,478	3,478	26,174	28
29	Various		2003	55,413		20	2,937	2,937	19,013	29
30	Various		2004	575,901		20	30,956	30,956	160,843	30
31	Various		2005	248,804		20	25,558	25,558	115,206	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

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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	Related Building Company (Pages 12F & 12G)							67			
68	Related Party Allocations (Pages 12H & 12I)							68			
69	Financial Statement Depreciation				486,942	(486,942)		69			
70	TOTAL (lines 4 thru 69)	\$	\$		5,076,387	486,942	205,971	(280,971)	\$	3,673,559	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,076,387	\$ 486,942		\$ 205,971	\$ (280,971)	\$ 3,673,559	1
2	Simplex - Fire Alarm	2006	2,300		20	329	329	1,068	2
3	First Floor Remodeling	2006	50,150		20	5,015	5,015	17,970	3
4	Main Dining Room Kitchen Cabinets, Tap, Granite Island	2006	17,500		20	3,500	3,500	12,833	4
5	Reception Area Cabinets & Granite Tops	2006	7,600		20	1,520	1,520	5,447	5
6	Mail Stand, Men'S Stand, & Cabinets	2006	8,100		20	1,620	1,620	5,805	6
7	Pt Office Cabinets & Admission Office Cabinets	2006	6,800		20	1,360	1,360	4,873	7
8	Extra Cabinets For Office	2006	5,000		20	1,000	1,000	3,583	8
9	Front Expansion Architectual Repairs	2006	12,677		20	1,268	1,268	4,437	9
10	Fitness Room Molding	2006	1,500		20	300	300	1,075	10
11	Cabinets For Front Offices	2006	7,000		20	1,400	1,400	5,017	11
12	Architect Fees	2006	3,090		20	309	309	1,185	12
13	Fire Alarm System Engineering And Drawings	2006	9,547		20	955	955	3,819	13
14	Bldg. Imp. Not Reimbursed By Hud	2006	541,873		20	54,187	54,187	167,078	14
15	Window Blinds	2006	2,396		20	479	479	1,557	15
16	Draperies	2006	5,540		20	1,108	1,108	3,416	16
17	Blinds	2006	172		20	17	17	54	17
18	Contractor'S Fees	2006	1,412,848		20	141,285	141,285	529,818	18
19	Deferred Architect Fees	2006	33,087		20	3,309	3,309	12,408	19
20	Architect Fees	2006	1,088		20	109	109	408	20
21	Architect Fees	2006	6,278		20	628	628	2,354	21
22	Architect Fees	2006	2,329		20	233	233	873	22
23	A/C Chill	2006	1,952		20	163	163	610	23
24	Heating	2006	2,245		20	187	187	748	24
25	Drain Door System	2006	2,150		20	179	179	687	25
26	Heating Repairs	2006	3,456		20	288	288	1,128	26
27	Bathroom Tile	2006	619		20	62	62	237	27
28	Tile	2006	836		20	167	167	599	28
29	Canopy	2006	2,429		20	243	243	891	29
30	Deferred Construction Cost	2006	81,493		20	8,149	8,149	32,597	30
31	Capital Projection Reconciling Item	2006	1,546		20	155	155	477	31
32	Security System	2007	4,535		20	302	302	756	32
33	Plumbing Repair	2007	2,665		20	133	133	400	33
34	TOTAL (lines 1 thru 33)		\$ 7,317,188	\$ 486,942		\$ 435,930	\$ (51,012)	\$ 4,497,767	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,317,188	\$ 486,942		\$ 435,930	\$ (51,012)	\$ 4,497,767	1
2	Roof Exhaust Fans	2007	2,579		20	129	129	355	2
3	Plumbing Repair	2007	4,280		20	214	214	571	3
4	Walk-In Freezer Compressor	2007	3,647		20	182	182	410	4
5	Boiler Repair	2007	2,912		20	146	146	303	5
6	Leasehold Improvements	2007	327,553		20	32,755	32,755	84,618	6
7	Design Services	2007	2,160		20	216	216	504	7
8	Acoustical Drop Ceiling	2007	7,850		20	785	785	2,159	8
9	Handrails & Wallpaper	2007	5,698		20	570	570	1,567	9
10	Envision Lumber	2007	8,744		20	874	874	1,895	10
11	Wallpaper & Paneling	2007	5,685		20	569	569	1,232	11
12	Tiling	2007	653		20	65	65	141	12
13	Walls & A/C Installation	2007	4,420		20	442	442	958	13
14	Filter Changes & Damper	2007	5,590		20	559	559	1,258	14
15	Duracoat	2007	4,379		20	438	438	912	15
16	Adj & Startup A/C	2007	8,865		20	887	887	2,069	16
17	Main Building A/C Switchover	2007	5,000		20	500	500	1,125	17
18	Rite Lock - Door Lock	2008	8,417		20	421	421	842	18
19	Door Contacts	2008	1,775		20	89	89	178	19
20	Building Improvements	2008	54,575		20	5,457	5,457	8,641	20
21	Raphael Greenspan Bld Improv	2008	5,032		20	503	503	755	21
22	Envision Construction	2008	2,709		20	271	271	406	22
23	Envision Construction Bldg Improv	2008	803		20	80	80	120	23
24	2401 Inc Bldg Improvements	2008	3,050		20	305	305	458	24
25	Envision Constr Bldg Improv	2008	2,650		20	265	265	375	25
26	Raphael Greenspan Bldg Imprv	2008	1,200		20	120	120	170	26
27	Thomas Tile Bldg Imprv	2008	1,667		20	167	167	250	27
28	Raphael Greenspan Bldg Imprv	2008	2,840		20	284	284	426	28
29	Replace A/C Water Coil In Elevator Room	2008	3,899		20	390	390	487	29
30	Replace A/C Water Coil In Laundry Room	2008	4,557		20	456	456	836	30
31	B&G Pump Assembly For Air Handler In Kitchen	2008	2,806		20	281	281	468	31
32	Precision Heating A/C Upgrade	2009	14,622		20	1,950	1,950	1,950	32
33	Exam Room- Walls, Blinds, Carpeting	2009	3,107		20	10	10	10	33
34	TOTAL (lines 1 thru 33)		\$ 7,830,912	\$ 486,942		\$ 486,310	\$ (632)	\$ 4,614,216	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,830,912	\$ 486,942		\$ 486,310	\$ (632)	\$ 4,614,216	1
2	1St Floor/3Rd South- Locks, Front Door, Lighting, Walls And Flo	2009	15,700		20	1,439	1,439	1,439	2
3	Railing, Blinds, Tiles, Walls	2009	11,325		20	944	944	944	3
4	South- Kitchen Cabinets, Tops, Sink	2009	5,550		20	463	463	463	4
5	3Rd / North Kitchen- Locks, Front Door, Lighting, Walls And Flo	2009	14,317		20	1,074	1,074	1,074	5
6	1St Floor / North Kitchen- Locks, Front Door, Lighting, Walls An	2009	13,173		20	878	878	878	6
7	Paint Floor 1,2,3 South And North	2009	3,300		20	220	220	220	7
8	Bathroom Wall, Plumbing, Electrical, Tiling, Flooring, Lock, Blin	2009	26,260		20	1,751	1,751	1,751	8
9	Piping, Replace Wood On Stairs, Painting	2009	5,470		20	182	182	182	9
10	Roof Work	2009	9,200		20	230	230	230	10
11	Electrical Work	2009	2,675		20	22	22	22	11
12	Cctv System	2009	4,700		20	39	39	39	12
13	Drywall Work	2009	4,575		20	76	76	76	13
14	Wall Construction, Flooring, Light Fixtures	2009	11,850		20	99	99	99	14
15	Electrial Work	2009	4,000		20	33	33	33	15
16	Walk-In Freezer Evaporator Coil	2009	3,536		20	177	177	177	16
17	Heating Pipe Work	2009	3,490		20	175	175	175	17
18	Elevator Work	2009	2,732		20	137	137	137	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,972,765	\$ 486,942		\$ 494,248	\$ 7,306	\$ 4,622,154	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

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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	
1		\$ 7,972,765	\$ 486,942		\$ 494,248	\$ 7,306	\$ 4,622,154	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 7,972,765	\$ 486,942		\$ 494,248	\$ 7,306	\$ 4,622,154	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	Building Company Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12F & 12G lines 1 thru 33)	\$	\$		\$	\$	\$	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	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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

1	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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12H & 12I lines 1 thru 33)		\$	\$		\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

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XI. OWNERSHIP COSTS (continued)

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	\$ 896,784	\$	\$ 108,732	\$ 108,732	10	\$ 624,837	71
72	Current Year Purchases	47,565		3,670	3,670	10	3,670	72
73	Fully Depreciated Assets	699,962				10	699,962	73
74								74
75	TOTALS	\$ 1,644,311	\$	\$ 112,402	\$ 112,402		\$ 1,328,469	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	\$	\$	\$	5	\$ 71,476	76
77										77
78										78
79										79
80	TOTALS			\$ 71,476	\$	\$	\$		\$ 71,476	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,034,363	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 486,942	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 606,650	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 119,708	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,022,099	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	APARTMENT BUILDING - 1977	\$ 30,000	\$	\$	86
87	LAND 754 - 2004 - 2004	41,500			87
88	New Boiler - 2009	14,890	124	124	88
89					89
90					90
91	TOTALS	\$ 86,390	\$ 124	\$ 124	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: _____

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	Allocated from J.S. Affiliates				7,700			6
7	TOTAL				\$ 7,700			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: \$ 1,584 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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 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		Contract	Total
		1 Drop-outs	2 Completed		
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**

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	291,810	\$		\$	291,810	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				118,022				118,022	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				309,109				309,109	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescrpts					116,791			116,791	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): See Supplemental							27,024			27,024	13
14	TOTAL			\$		\$	718,941	\$	143,815	\$	862,756	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: 01/01/09

Ending:

12/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 47,861	\$	1
2	Cash-Patient Deposits	19,282		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,284,862		3
4	Supply Inventory (priced at)	5,000		4
5	Short-Term Investments			5
6	Prepaid Insurance	100,281		6
7	Other Prepaid Expenses	33,728		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	5,466		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,496,480	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	387,311		13
14	Buildings, at Historical Cost	3,159,625		14
15	Leasehold Improvements, at Historical Cost	4,008,394		15
16	Equipment, at Historical Cost	2,131,276		16
17	Accumulated Depreciation (book methods)	(6,681,501)		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>	278,074		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,283,179	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,779,659	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 733,957	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	105,881		28
29	Short-Term Notes Payable	938,939		29
30	Accrued Salaries Payable	262,706		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,822		31
32	Accrued Real Estate Taxes(Sch.IX-B)	281,916		32
33	Accrued Interest Payable	259,783		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	210,260		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,819,264	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	636,333		39
40	Mortgage Payable	9,732,884		40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 10,369,217	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,188,481	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (7,408,822)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,779,659	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,265,265)	1
2	Restatements (describe):		2
3	<u>Bad Debt</u>	(63,347)	3
4	<u>Accounting</u>	(3,850)	4
5	<u>Rounding</u>	(4)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,332,466)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(76,356)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (76,356)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (7,408,822)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Clark Manor Cnv Center

0038596

Report Period Beginning: 01/01/09

Ending: 12/31/09

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,258,023	1
2	Discounts and Allowances for all Levels	(722,884)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,535,139	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	992,849	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 992,849	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	176,159	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,329	19
20	Radiology and X-Ray	855	20
21	Other Medical Services	5,883	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 194,226	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	28,849	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 28,849	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	11,180	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,180	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,762,243	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,097,137	31
32	Health Care	4,498,888	32
33	General Administration	2,792,730	33
B. Capital Expense			
34	Ownership	1,440,906	34
C. Ancillary Expense			
35	Special Cost Centers	862,756	35
36	Provider Participation Fee	146,182	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,838,599	40
41	Income before Income Taxes (line 30 minus line 40)**	(76,356)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (76,356)	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:

01/01/09

Ending:

12/31/09

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 85,789	\$ 41.24	1
2	Assistant Director of Nursing	2,416	2,767	95,674	34.58	2
3	Registered Nurses	33,716	37,183	1,205,181	32.41	3
4	Licensed Practical Nurses	17,245	18,473	512,631	27.75	4
5	CNAs & Orderlies	130,860	146,851	1,478,039	10.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,809	12,983	180,365	13.89	8
9	Activity Director	2,080	2,240	54,966	24.54	9
10	Activity Assistants	19,282	21,205	200,770	9.47	10
11	Social Service Workers	19,679	21,601	306,771	14.20	11
12	Dietician					12
13	Food Service Supervisor	2,070	2,240	50,294	22.45	13
14	Head Cook	7,257	8,185	95,581	11.68	14
15	Cook Helpers/Assistants	24,645	26,943	249,812	9.27	15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	35,831	40,170	415,240	10.34	18
19	Laundry	15,002	16,706	154,414	9.24	19
20	Administrator	2,080	2,080	97,132	46.70	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,080	24,090	11.58	22
23	Office Manager					23
24	Clerical	8,187	8,816	163,242	18.52	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	1,910	2,174	30,049	13.82	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	338,229	374,777	\$ 5,400,040 *	\$ 14.41	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	2,767	\$ 18,755	01-03	35
36	Medical Director	Monthly	38,000	09-03	36
37	Medical Records Consultant	Monthly	4,328	10-03	37
38	Nurse Consultant	Monthly	6,580	10-03	38
39	Pharmacist Consultant	Monthly	4,005	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	130	6,299	12-03	45
46	Other(specify)				46
47	<u>Religious Services</u>	Monthly	2,990	12-03	47
48					48
49	TOTAL (lines 35 - 48)	2,897	\$ 80,957		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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Mark Schlichting	Administrator	0.00%	\$ 97,132	Workers' Compensation Insurance	\$ 64,543	IDPH License Fee	\$	
Morris Schabes	Asst. Comptroller	1.32%	24,090	Unemployment Compensation Insurance	29,300	Advertising: Employee Recruitment	1,668	
				FICA Taxes	411,657	Health Care Worker Background Check (Indicate # of checks performed <u>150</u>)	1,500	
				Employee Health Insurance	375,577	Patient Background Checks		
				Employee Meals	113,059	Advertising & Promotion	63,315	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	11,613	
				Chicago Head Tax	9,132	Licenses and Fees	4,153	
				Emp Benefits- Other	1,002			
				Retirement Plan (401K)	27,889	Less: Public Relations Expense	()	
				Holiday Expense	6,204	Non-allowable advertising	(63,315)	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 121,222	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 1,038,363		\$ 18,934		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees- J.S. Affiliates			\$ 580,000			\$	Out-of-State Travel	\$
Management Fees- JLR Management			153,000				In-State Travel	
							Seminar Expense	3,308
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 733,000	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 3,308	
C. Professional Services								
Vendor/Payee	Type	Amount						
Frost, Ruttenberg, & Rothblatt	Accounting	\$ 63,030						
Giftrap Corporation	Computer Services	3,876						
DTN Corporation	Computer Services	2,080						
Alpha Data Services	Computer Services	7,801						
Ensign Services	Computer Services	549						
e-Health Data Solutions	Computer Services	6,702						
All Scripts	Computer Services	2,285						
Esther Davis	Healthcare Consulting	375						
Telvent DTN	Computer Services	426						
Vision Share	Computer Services	1,238						
Personnel Planners	Unemployment Tax Consult	1,950						
See Supplemental Schedule		48,586						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 138,898					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
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

Facility Name & ID Number Clark Manor Cnv Center

0038596

Report Period Beginning:

01/01/09

Ending:

12/31/09

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC- \$21,548
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 15,173 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. \$ 146,182
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. \$ 113,059 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% 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: N/A
- (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.