



Facility Name & ID Number Clinton Manor Living Center

# 0033159 Report Period Beginning: 01/01/10 Ending: 12/31/2010

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	40	Skilled (SNF)	40	14,600	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	50	Intermediate/DD	50	18,250	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	90	TOTALS	90	32,850	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	Private Pay	4 Other			
8	SNF	7,717	3,581	825	12,123	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD	17,806			17,806	11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	25,523	3,581	825	29,929	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.11%

D. How many bed-hold days during this year were paid by the Department? \_\_\_\_\_ (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
n/a

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 01/01/88

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

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/10 Ending: 12/31/2010

**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	199,638	12,266	5,335	217,239		217,239		217,239		1
2	Food Purchase		173,073		173,073	106	173,179	(2,754)	170,425		2
3	Housekeeping	118,112	18,907	623	137,642		137,642		137,642		3
4	Laundry	51,485	12,241	3,295	67,021		67,021		67,021		4
5	Heat and Other Utilities			85,235	85,235		85,235	(80)	85,155		5
6	Maintenance	63,315	20,985	61,773	146,073		146,073		146,073		6
7	Other (specify):*							(24,000)	(24,000)		7
8	<b>TOTAL General Services</b>	432,550	237,472	156,261	826,283	106	826,389	(26,834)	799,555		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	1,667,341	110,997	58,083	1,836,421	95	1,836,516	(3,442)	1,833,074		10
10a	Therapy			166,746	166,746		166,746		166,746		10a
11	Activities	22,450	21,445		43,895	1,000	44,895		44,895		11
12	Social Services	168,887		2,604	171,491	335	171,826	(40,377)	131,449		12
13	CNA Training										13
14	Program Transportation			19,921	19,921	23	19,944		19,944		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,858,678	132,442	261,754	2,252,874	1,453	2,254,327	(43,819)	2,210,508		16
	<b>C. General Administration</b>										
17	Administrative	146,917		30,000	176,917		176,917	(30,000)	146,917		17
18	Directors Fees										18
19	Professional Services			126,431	126,431		126,431	(30,000)	96,431		19
20	Dues, Fees, Subscriptions & Promotions			55,938	55,938		55,938	(40,845)	15,093		20
21	Clerical & General Office Expenses	113,418	22,394	25,050	160,862	145	161,007	(10,405)	150,602		21
22	Employee Benefits & Payroll Taxes			432,331	432,331	65	432,396		432,396		22
23	Inservice Training & Education			5,757	5,757	(1,351)	4,406		4,406		23
24	Travel and Seminar			7,129	7,129	(1,141)	5,988		5,988		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			49,836	49,836		49,836		49,836		26
27	Other (specify):*			4,886	4,886	687	5,573		5,573		27
28	<b>TOTAL General Administration</b>	260,335	22,394	737,358	1,020,087	(1,595)	1,018,492	(111,250)	907,242		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,551,563	392,308	1,155,373	4,099,244	(36)	4,099,208	(181,903)	3,917,305		29

\*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 Clinton Manor Living Center

#0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

## 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	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			114,814	114,814		114,814	(376)	114,438			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			101,163	101,163		101,163	(279)	100,884			32
33	Real Estate Taxes			23,193	23,193		23,193		23,193			33
34	Rent-Facility & Grounds			1,251	1,251		1,251		1,251			34
35	Rent-Equipment & Vehicles			1,294	1,294		1,294		1,294			35
36	Other (specify):*			7,416	7,416		7,416	(7,416)				36
37	<b>TOTAL Ownership</b>			249,131	249,131		249,131	(8,071)	241,060			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		27,318		27,318		27,318		27,318			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		9,786		9,786	36	9,822		9,822			41
42	Provider Participation Fee			49,275	49,275		49,275		49,275			42
43	Other (specify):*			41,288	41,288		41,288	(41,288)				43
44	<b>TOTAL Special Cost Centers</b>		37,104	90,563	127,667	36	127,703	(41,288)	86,415			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,551,563	429,412	1,495,067	4,476,042		4,476,042	(231,262)	4,244,780			45

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



Clinton Manor Living Center

ID# 0033159

Report Period Beginning: 01/01/10

Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Fees	\$ (1,090)	36	1
2	Amortization of Loan Costs	(1,019)	36	2
3	Political Contributions	0	36	3
4	CSS Labor:Admin Progr.	(40,377)	12	4
5	CSS Labor:Admin Asst.	(10,405)	21	5
6	CSS Labor:Nursing	(2,490)	10	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				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>	(55,381)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clinton Manor Living Center# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

## 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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,754)	0	0	0	0	0	0	0	0	0	0	(2,754)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(80)	0	0	0	0	0	0	0	0	0	0	(80)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	(24,000)	0	0	0	0	0	0	0	0	0	0	(24,000)	7
8	<b>TOTAL General Services</b>	<b>(26,834)</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>(26,834)</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	(3,442)	0	0	0	0	0	0	0	0	0	0	(3,442)	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	(40,377)	0	0	0	0	0	0	0	0	0	0	(40,377)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(43,819)</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>(43,819)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(30,000)	0	0	0	0	0	0	0	0	0	(30,000)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(30,000)	0	0	0	0	0	0	0	0	0	(30,000)	19
20	Fees, Subscriptions & Promotions	(40,845)	0	0	0	0	0	0	0	0	0	0	(40,845)	20
21	Clerical & General Office Expenses	(10,405)	0	0	0	0	0	0	0	0	0	0	(10,405)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(51,250)</b>	<b>(60,000)</b>	<b>0</b>	<b>(111,250)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(121,903)</b>	<b>(60,000)</b>	<b>0</b>	<b>(181,903)</b>	<b>29</b>								

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clinton Manor Living Center# 0033159

Report Period Beginning:

01/01/10 Ending:12/31/2010

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

	Capital Expense	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>D. Ownership</b>													
30	Depreciation	(376)	0	0	0	0	0	0	0	0	0	0	(376)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(279)	0	0	0	0	0	0	0	0	0	0	(279)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(7,416)	0	0	0	0	0	0	0	0	0	0	(7,416)	36
37	<b>TOTAL Ownership</b>	<b>(8,071)</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>(8,071)</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):*	(41,288)	0	0	0	0	0	0	0	0	0	0	(41,288)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(41,288)</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>(41,288)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(171,262)	(60,000)	0	0	0	0	0	0	0	0	0	(231,262)	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
Michael Brave	25			Brave Inc.	New Baden	Management
Ann Reis	25	Carlyle Healthcare Center	Carlyle	DAR Mngmt	Quincy	Management
		St. Vincent's Home, Inc.	Quincy	Wdm Computer Serv	Quincy	Data Processing
Blain Richard	25	St. Ann's Healthcare Center, Inc.	Chester	RDR Mngmt	Albers	Management
Michael Greer	12.5	St. Ann's Healthcare Center, Inc.	Chester	Greer Mngmt	Trenton	Management

**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	17 Management	\$ 30,000	Brave Management	0.00%	\$	\$ (30,000)	1
2	V	19 Management	30,000	DAR Management	0.00%		(30,000)	2
3	V	19 Data Processing	20,717	WDM Computer Services, Inc.	0.00%	20,717		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		\$ 80,717			\$ 20,717	\$ * (60,000)	14

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

Facility Name &amp; ID Number

Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

## 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	Michael Greer	Vice President	Owner	12.50	0	14	33.00	Wages	\$ 9,750	17-1	1
2	Blain Richard	President	Owner	25.00	0	10	25.00	Wages	19,500	17-1	2
3	Ann Reis	n/a	Owner	25.00	0	0	0.00	n/a		17-1	3
4	Dave Reis	Treasurer	Board Member	0.00	0	10	25.00	Wages	19,500	17-1	4
5	Michael Brave	Administrator	Administrator	25.00	0	40	100.00	Wages	88,417	17-1	5
6	RDR Mngmt	Management	Management	0.00	0	5	12.00	Mngt Fees	30,000	19-3	6
7	DAR Mngt	Management	Management	0.00	0	5	12.00	Mngt Fees	30,000	19-3	7
8	Greer Mngt	Management	Management	0.00	0	5	12.00	Mngt Fees	30,000	19-3	8
9	Brave, Inc.	Management	Management	0.00	0	5	12.00	Mngt Fees	30,000	17-3	9
10	Gail Greer	n/a	Owner	12.50		0	0.00	Wages	9,750	17-1	10
11	See Attached List (Pg 28)										11
12											12
13								TOTAL	\$ 266,917		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 Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending: 2/31/2010

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number

Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

**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			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	First National Bank	X	Construction Loan	\$966.99	12/19/03	\$ 95,000	\$ 38,396	08/15/11	5.5000	\$ 2,399	1								
2											2								
3	First National Bank	X	Refinance & 2nd Mortgage	\$14,096.88	12/31/06	1,305,581	1,084,904	07/21/11	5.5000	63,553	3								
4	First County Bank	X	Auto Loan	\$746.00	01/24/08	45,000	25,017	01/24/14	5.9000	1,702	4								
5	GMAC	X	Auto Loan	\$583.33	08/31/09	35,000	25,667	08/31/14	0.0000		5								
<b>Working Capital</b>																			
6	First National Bank	X	Cash Flow	Interest Only	09/27/07	175,000	100,000	04/15/11	4.7500	12,509	6								
7	Owners	X	Cash Flow	Interest Only	04/13/07	48,000	400,000	12/31/11	6.0000	21,000	7								
8											8								
9	<b>TOTAL Facility Related</b>			\$16,393.20		\$ 1,703,581	\$ 1,673,984			\$ 101,163	9								
<b>B. Non-Facility Related*</b>																			
10											10								
11											11								
12											12								
13											13								
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$	14								
15	<b>TOTALS (line 9+line14)</b>					\$ 1,703,581	\$ 1,673,984			\$ 101,163	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.)

**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 bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2009 report.	\$	<b>23,059</b>	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.)	\$	<b>23,126</b>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<b>67</b>	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>23,126</b>	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.	\$	<b>23,193</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2005	<b>20,257</b>	8
	2006	<b>20,212</b>	9
	2007	<b>21,714</b>	10
	2008	<b>22,046</b>	11
	2009	<b>23,059</b>	12

**FOR BHF USE ONLY**

13	FROM R. E. TAX STATEMENT FOR 2009	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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



Facility Name & ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 21,794 B. General Construction Type: Exterior Brick Frame Wood, Steel & Concret 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).

N/A

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Nursing Home</u>	<u>26,669</u>	<u>1987</u>	<u>\$ 66,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>26,669</b>		<b>\$ 66,000</b>	<b>3</b>

Facility Name &amp; ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

## 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	69	1987	1969	\$ 594,000	\$ 19,800	30	\$ 19,800	\$	\$ 455,402	4
5	12	1991	1991	511,306	17,096	30	17,044	(52)	327,519	5
6										6
7										7
8										8
Improvement Type**										
9	SPRINKLER		1990	3,140	119	20	119		3,143	9
10	LAND IMPROVEMENT		1992	5,410		10			5,410	10
11	BUILDING IMPROVEMENT		1992	37,505	1,629	20,10	1,620	(9)	34,652	11
12	BUILDING IMPROVEMENT		1992	26,098	1,312	20	1,305	(7)	23,584	12
13	CON		1992	3,000		30	100	100	1,900	13
14	BUILDING IMPROVEMENT		1994	12,580	296	20,10	294	(2)	11,643	14
15	PLUMBING		1995	12,200	613	20	610	(3)	9,595	15
16	LANDSCAPING		1997	1,675		10			1,675	16
17	BOILER		1997	8,858		8			8,858	17
18	REMODEL OF DINING ROOM		1997	35,389	1,769	20	1,769		23,150	18
19	HEETING/COOLING SYSTEM		1999	13,826		10			13,826	19
20	FIRE ALARM UPGRADE		2001	2,610	261	10	261		2,371	20
21	FRONT ADDITION		2001	115,835	5,792	20	5,792		52,610	21
22	DINING ROOM REMODEL		2001	84,135	4,207	20	4,207		38,213	22
23	Kitchen Improvements		2004	3,852	197	20	193	(4)	1,295	23
24	Flooring		2004	2,790	279	10	279		1,744	24
25	Laundry Building		2004	106,437	5,322	20	5,322		34,149	25
26	Bathroom Flooring		2005	3,650	183	20	183		1,049	26
27	Concrete		2005	2,367	237	10	237		1,282	27
28	Flooring		2005	3,032	152	20	152		821	28
29	Bathroom Remodel		2005	3,550	177	20	178	1	932	29
30	Roof Repairs		2005	4,225	211	20	211		1,127	30
31	Flooring		2006	5,960	298	20	298		1,490	31
32	New A/C Units		2006	6,141	412	15	410	(2)	1,887	32
33	New Office Building		2006	93,901	3,130	30	3,130		13,037	33
34	Flooring		2007	6,293	787	8	787		2,885	34
35	Entrance Canopy		2007	3,765	188	20	188		612	35
36	Replace Roof		2007	36,366	909	40	909		2,803	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

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 Range Hood	2008	\$ 8,586	\$ 1,241	7	\$ 1,227	\$ (14)	\$ 3,310	37
38 Alarm System	2008	7,224	903	8	903		1,957	38
39 New Patio	2009	3,346	223	15	223		279	39
40 Sprinkler	2010	33,827	1,353	25	1,353		1,353	40
41 Building Remodel	2010	2,003	45	15	45		45	41
42 Building Remodel	2010	11,361	302	25	302		302	42
43 Hanover Office Building	1997	45,776	1,526	30	1,272	(254)	20,727	43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 1,862,019	\$ 70,969		\$ 70,723	\$ (246)	\$ 1,106,637	70

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

Facility Name & ID Number Clinton Manor Living Center

# 0033159

Report Period Beginning:

01/01/10

Ending:

12/31/2010

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	\$ 227,979	\$ 25,266	\$ 25,266	\$	9	\$ 129,535	71
72	Current Year Purchases	7,380	370	370		9	370	72
73	Fully Depreciated Assets	373,838				9	373,830	73
74								74
75	TOTALS	\$ 609,197	\$ 25,636	\$ 25,636	\$		\$ 503,735	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility Use	2003 Ford Van E350	2003	\$ 40,507	\$	\$	\$	5	\$ 40,507	76
77	Facility Use	Used Truck	2004	5,497				5	5,497	77
78	Facility Use	Chevy Turtle Top Van	2008	49,936	9,987	9,987		5	29,962	78
79	Facility Use	08 Dodge Van	2009	40,458	8,222	8,092	(130)	5	10,997	79
80	TOTALS			\$ 136,398	\$ 18,209	\$ 18,079	\$ (130)		\$ 86,963	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)	\$ 2,673,614	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 114,814	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 114,438	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (376)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,697,335	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	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.

**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								6
7	TOTAL				\$ _____			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: \$ 1,294 Description: Dishwasher Lease

(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. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**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)	
<b>TOTAL TRAINED</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		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	10a-3	hrs			836	\$ 53,362					836	\$ 53,362			1
2	Licensed Speech and Language Development Therapist	10a-3	hrs			349	23,493					349	23,493			2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10a-3	hrs			3,176	84,941					3,176	84,941			4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39-2	# of prescripts							27,318					27,318	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	10a-3	hrs			229	11,425					229	11,425			10
11	Academic Education		hrs													11
12	Other (specify): _____															12
13	Other (specify): _____															13
14	<b>TOTAL</b>				\$	4,589	\$ 173,221	\$	27,318	\$	4,589	\$	200,539			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.

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>83,422</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>83,422</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>88,863</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(48,720)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Net Income from Rental Divisions</b>	<b>20,407</b>	<b>15</b>
<b>16</b>	Other (describe) <b>Rounding</b>	<b>(1)</b>	<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>60,549</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>143,971</b>	<b>24</b> *

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

Facility Name & ID Number Clinton Manor Living Center# 0033159Report Period Beginning: 01/01/10Ending: 12/31/2010

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 210,646	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	560,777		3
4	Supply Inventory (priced at <u>FIFO</u> )	19,041		4
5	Short-Term Investments			5
6	Prepaid Insurance	17,517		6
7	Other Prepaid Expenses	12,101		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 820,082	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	(28,044)		12
13	Land	116,387		13
14	Buildings, at Historical Cost	2,391,555		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	776,873		16
17	Accumulated Depreciation (book methods)	(1,965,569)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Loan Org. Fees</u> )	510		22
23	Other(specify): <u>C-I-P</u>	36,629		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,328,341	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,148,423	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 18,240	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	100,000		29
30	Accrued Salaries Payable	180,855		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,191		31
32	Accrued Real Estate Taxes(Sch.IX-B)	39,446		32
33	Accrued Interest Payable	2,549		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	(13,379)		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 330,902	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	89,080		39
40	Mortgage Payable	1,184,470		40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Loans from Shareholders</u>	400,000		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,673,550	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,004,452	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 143,971	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,148,423	\$	48

\*(See instructions.)

Facility Name & ID Number Clinton Manor Living Center# 0033159Report Period Beginning: 01/01/10Ending: 12/31/2010

**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	\$ 4,188,508	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,188,508	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	109,096	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 109,096	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	12,494	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,625	14
15	Telephone, Television and Radio	80	15
16	Rental of Facility Space		16
17	Sale of Drugs	1,871	17
18	Sale of Supplies to Non-Patients	952	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	3,916	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 20,938	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	279	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 279	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See List Attached</u>	244,453	28
28a	<u>Activity Program Income</u>	1,631	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 246,084	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,564,905	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	826,389	31
32	Health Care	2,254,327	32
33	General Administration	1,018,492	33
<b>B. Capital Expense</b>			
34	Ownership	249,131	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	78,428	35
36	Provider Participation Fee	49,275	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,476,042	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	88,863	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 88,863	43

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

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

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

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

Facility Name & ID Number **Clinton Manor Living Center**

# **0033159**

Report Period Beginning:

**01/01/10**

Ending:

**12/31/2010**

**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	2,242	2,408	\$ 66,117	\$ 27.46	1
2	Assistant Director of Nursing	1,896	2,148	53,428	24.87	2
3	Registered Nurses	3,296	3,316	75,754	22.84	3
4	Licensed Practical Nurses	21,487	22,515	425,190	18.88	4
5	CNAs & Orderlies	23,534	24,783	251,963	10.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	969	1,009	11,255	11.15	9
10	Activity Assistants	1,180	1,248	10,341	8.29	10
11	Social Service Workers	5,897	6,427	99,477	15.48	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,952	2,088	28,821	13.80	14
15	Cook Helpers/Assistants	8,152	8,686	102,473	11.80	15
16	Dishwashers	7,754	8,039	68,344	8.50	16
17	Maintenance Workers	3,978	4,407	63,315	14.37	17
18	Housekeepers	12,048	12,705	118,112	9.30	18
19	Laundry	5,129	5,398	51,485	9.54	19
20	Administrator	1,934	2,088	88,417	42.35	20
21	Assistant Administrator					21
22	Other Administrative			58,500		22
23	Office Manager					23
24	Clerical	5,592	6,680	113,418	16.98	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	5,892	6,296	101,802	16.17	28
29	Resident Services Coordinator	1,867	2,088	69,410	33.24	29
30	Habilitation Aides (DD Homes)	61,962	64,890	622,718	9.60	30
31	Medical Records	1,402	1,493	15,942	10.68	31
32	Other Health C: Religious Svcs	44	56	854	15.25	32
33	Other(specify) <u>Transportation</u>	4,444	4,911	54,427	11.08	33
34	TOTAL (lines 1 - 33)	182,651	193,679	\$ 2,551,563 *	\$ 13.17	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	114	\$ 5,335	1-3	35
36	Medical Director	Contract	14,400	9-3	36
37	Medical Records Consultant	35	222	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				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	50	2,939	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	199	\$ 22,896		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 & ID Number Clinton Manor Living Center# 0033159

Report Period Beginning:

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12/31/2010**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. LSN \$1359, IARF \$2625
- (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? 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? 1
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 18,707 Line 10-2
- (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. \$ 49,275  
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? Yes 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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,625
- (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? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 35,759  
c. What percent of all travel expense relates to transportation of nurses and patients? 75  
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: \_\_\_\_\_
- (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.

Clinton Manor Living Center, Inc.  
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The following is a breakdown of Schedule V Line 23 Column 3

9/21/2009	CONTE SUPPLIES	42.26	16 CPR Cards
01/27/10	EMPLO TRAINING	159.00	Employee Recruitment Retention
03/31/10	INGEN TRAINING	177.06	Hippa Tool Kit
4/16/2010	Mather Life Ways Insti	89.00	Michael bought book for SNF side
04/20/10	OFFIC SUPPLIES	24.03	orientation
4/21/2010	G NEI POSTERS	115.06	posters, for SILC
05/11/10	CONTE TRAINING	22.79	9 Health Care Provider Cards
5/17/2010	Sams Discover	684.00	Skill Path Seminar Material
5/24/2010	University Of Florida	586.00	Dietary Course (Gearld Coney)
05/31/10	PETTY CASH	20.47	orientation
06/13/10	G NEI TRAINING	57.99	orientation
6/14/2010	G NEI TRAINING	349.25	orientation
6/14/2010	G NEI TRAINING	16.37	orientation
06/30/10	PETTY CASH	25.00	Michael-book "words of the Week"
07/12/10	Capital One	139.54	Culture Chage DVD
7/22/2010	NORBE EXPENSES	60.00	Food Sanitation Couse Material
7/22/2010	CONTE TRAINING	45.00	17 AHA Health Care Provider Cards
7/31/2010	VAREL TRAINING	36.90	orientation, agency repaid
7/31/2010	PETTY CASH	14.37	orientation, snacks
8/5/2010	CONTE TRAINING	7.20	CPR CARD (KOZAN)
08/05/10	CONTE TRAINING	17.00	AHA Healthcare Card (Cara Dayoff x 2)
08/05/10	CONTE TRAINING	12.39	AHA Healthcare Card (Santel, Ervay)
08/05/10	CONTE TRAINING	18.18	AHA FIRST AID CARD (WINKLEMEIER)
8/5/2010	CONTE TRAINING	17.00	AHA Healthcare Card (Coney, Korte)
8/5/2010	CONTE TRAINING	7.20	AHA Healthcare Card (Christy Ellis)
08/09/10	G NEI TRAINING	46.01	I-9 forms
8/14/2010	CONTE RECERTIFICATION	50.00	AHA Instructor Recertification (Wilken)
8/31/2010	PETTY CASH	40.00	Mickael bought 2 books
9/9/2010	Area Agency On Aging	50.00	Book for SNF side
9/13/2010	Sams Discover	18.97	Hab class material
11/04/10	RAPID TRAINING	53.30	orientation drug testing supplies
11/11/2010	Sams Discover	14.21	Michael bougt book (Silverado Story)
11/18/10	G NEI TRAINING	108.87	posters to include GINA
11/30/2010	PETTY CASH	50.00	Susan Hunter used to train Safety Week
12/17/10	INGEN TRAINING	263.78	Book ("Uniform Billing Editor)
2/11/2010	Corporate Training	60.00	Training Fee
2/11/2010	Southern Illinois Community	100.00	Training Fee
5/24/2010	Alzheimer's Assoc	713.40	Alheimer's Training
10/18/2010	WPS-Medicare	55.00	WPS Training
12/2/2010	ICAN Conference	40.00	ICAN Meeting

4,406.60

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The following is a breakdown of Schedule V Line 6 Column 3

Repairs & Maint. Dietary	\$1,118.56
Repairs & Maint. Laundry	\$566.54
Repairs & Maint. Housekeeping	\$0.00
Repairs & Maint. Equipment	\$16,533.91
Repairs & Maint. Ground	\$1,008.98
Repairs & Maint. Building	\$9,644.41
Repairs & Maint. Wheelchairs	\$105.84
Repairs & Maint. Outside services	\$24,363.43
Repairs & Maint. Gen/Amdin.	\$8,431.57
	<u>\$61,773.24</u>

The following is a breakdown of Schedule V Line 21 Column 3

Printing	\$0.00
Postage	\$5,380.00
Copier	\$1,986.71
Telephone	\$17,683.28
	<u>\$25,049.99</u>

The following is a breakdown of Schedule V Line 36 Column 3

Sales Tax	\$4,107.00
State Replacement Tax	\$1,200.00
Bank & servive fees	\$1,089.80
Amortization of Loan Costs	\$1,018.80
Political Contributions	\$0.00
Rounding	
	<u>\$7,415.60</u>

The following is a breakdown of Schedule V Line 43 Column 3

Bad Debt Expense	\$39,770.43
Contributions	\$1,517.50
	<u>\$41,287.93</u>

The following is a breakdown of Schedule V Line 27 Column 3

Miscellaneous	\$2,211.47
Meetings Exp.	\$2,674.74
	<u>\$4,886.21</u>

The following is a breakdown of Schedule XVII Line 28a

CSS Labor: Admin. Program	\$40,377.15
CSS Labor: Admin. Assist.	\$10,404.95
CSS Labor: Nursing Labor	\$2,490.00
CSS Labor: Maintenance	\$0.00
Misc. Revenue	\$10,949.28
Personal Purchases Inome	\$1,694.37
Office Lease	\$24,000.00
Discounts/Rabates	\$1,128.90
In-House Day Training Revenue	\$112,653.25
Gain/Loss on Sale of Asset	\$0.00
Income from Transportation (IDPA Trans. Repymt)	\$35,758.94
In-service Training Revenue	\$4,996.50
Rounding	
	<u>\$244,453.34</u>

The following is a breakdown of Schedule XIX, Section F

INHAA Dues	Membership	\$100.00
LSN Dues	Membership	\$1,359.24
IARF	Membership	\$2,625.00
Misc Subscriptions		\$564.00
Sams Club		\$485.00

Sec of State	Vehicle Licenses	\$620.00
Village of New Baden	Building Permit	\$30.00
Clinton County Health	Food Permit	\$55.00
Klasing License	Vehicle Inspections	\$21.00
Computype	Software License	\$93.40
Rounding		-\$1.00
		<u>\$5,951.64</u>

Schedule XIII, Section A.

Cna's are responsible for their own training and testing.

2009 Long term Real Estate Tax Statement

Section B :

Part of the office building is rented out to another corporation. The rental income offsets the expenses incurred from the cost report. The rental income offsets the expenses incurred from the





come from that building is adjusted out  
office building.



Clinton Manor Living Center, Inc.  
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**Schedule VII Attachment**

Name	Function	Nursing Home	Compensation	
			Ownership Interest	from other Nursing Homes
RDR Management	Management	St. Ann's Healthcare Ctr.	0	\$40,000.00
Greer Management	Management	St. Ann's Healthcare Ctr.	0	\$40,000.00
Mike Greer	Owner	St. Ann's Healthcare Ctr.	25	
Gail Greer	Owner	St. Ann's Healthcare Ctr.	25	
Blain Richard	Owner	St. Ann's Healthcare Ctr.	50	
Dar Mngt	Management	Southern Illinois Comm. Suppor	0	\$15,863.00
Greer Management	Management	Southern Illinois Comm. Suppor	0	\$15,863.00
Advanced Options	Management	Southern Illinois Comm. Suppor	0	\$31,726.00
RDR Management	Management	Southern Illinois Comm. Suppor	0	\$15,863.00

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The following is a breakdown of the reclassifications:

1. Reclass \$1,000.00 from Training to Activity supplies. Due to DD awards being miscoded to training.
2. Reclass \$265.42 from Training to Meeting supplies. Due to regular meeting expenses being miscoded to training.
3. Reclass \$105.88 from Training to Raw Food supplies. Due to Sams food being miscoded to training.
4. Reclass \$145.01 from Training to Office supplies. Due to office supplies being miscoded to training.
5. Reclass \$35.95 from Training to Patient Purchases. Due to resident purchase being miscoded to training.
6. Reclass \$335.00 from Training to Social Services Outside Services. Due to Social Service Consultant being miscoded to training.
7. Reclass \$271.64 from Training to Seminar expense. Due to Seminar costs being miscoded to training.
8. Reclass \$95.11 from Training to Medical supplies. Due to Medical supplies being miscoded to training.
9. Reclass \$65.00 from Training to Employee Physical. Due to employee physical being miscoded to training.
9. Reclass \$968.40 from Seminar to In-Service Training. Due to training expenses being miscoded to seminar costs.
9. Reclass \$422.10 from Seminar to Meeting Expense. Due to Meeting meals expenses being miscoded to seminar costs.
9. Reclass \$22.43 from Seminar to employee mileage. Due to patient transfer mileage reimbursement being miscoded to seminar costs.