

		FOR BHF USE					

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**2011**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2011)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0025411</u></p> <p><b>Facility Name:</b> <u>Mulberry Manor, Inc.</u></p> <p><b>Address:</b> <u>P.O. Box 88 (Phys. Loc. 612 E. Davie)</u> <u>Anna</u> <u>62906</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Union</u></p> <p><b>Telephone Number:</b> <u>(618) 833-6012</u> <b>Fax #</b> <u>(618) 833-4993</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>01/01/1972</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input checked="" type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Ashley Alley</u> <b>Telephone Number:</b> <u>(618) 833-5070 x11</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2011</u> to <u>12/31/2011</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) <u>Ashley Alley</u> (Title) <u>Asst. Comptroller</u></td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name &amp; Address) _____ (Telephone) <u>( )</u> Fax # ( )</td> </tr> </table> <p align="right"> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b> Phone # (217) 782-1630     </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Ashley Alley</u> (Title) <u>Asst. Comptroller</u>	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # ( )
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Ashley Alley</u> (Title) <u>Asst. Comptroller</u>							
Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # ( )							

Facility Name & ID Number Mulberry Manor, Inc.

# 0025411 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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 23360

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	64	ICF/DD 16 or Less	64	23,360	6
7	64	TOTALS	64	23,360	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	4 Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	21,882			21,882	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,882			21,882	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.67%

D. How many bed-hold days during this year were paid by the Department? 86 (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 01/01/1972

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

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

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

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

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

Facility Name & ID Number Mulberry Manor, Inc. # 0025411 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

**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	114,956	5,539	5,511	126,006		126,006		126,006		1
2	Food Purchase		177,959		177,959		177,959		177,959		2
3	Housekeeping	55,386	18,574	293	74,253		74,253	365	74,618		3
4	Laundry		6,932	474	7,406		7,406		7,406		4
5	Heat and Other Utilities			64,754	64,754		64,754	915	65,669		5
6	Maintenance	49,826	18,170	13,430	81,426		81,426	17,725	99,151		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	220,168	227,174	84,462	531,804		531,804	19,005	550,809		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	826,260	20,489	7,601	854,350		854,350	4,432	858,782		10
10a	Therapy		2,254	16,784	19,038		19,038		19,038		10a
11	Activities	24,870		679	25,549		25,549		25,549		11
12	Social Services		6,234	8,000	14,234		14,234	(3,550)	10,684		12
13	CNA Training	2,253		245	2,498		2,498		2,498		13
14	Program Transportation		12,068	5,908	17,976		17,976	2,215	20,191		14
15	Other (specify):* <b>Day Training Expense</b>			560,713	560,713		560,713	(560,713)			15
16	<b>TOTAL Health Care and Programs</b>	853,383	41,045	607,130	1,501,558		1,501,558	(557,616)	943,942		16
	<b>C. General Administration</b>										
17	Administrative	113,097			113,097		113,097	21,118	134,215		17
18	Directors Fees			1,000	1,000		1,000		1,000		18
19	Professional Services			107,067	107,067		107,067	(101,711)	5,356		19
20	Dues, Fees, Subscriptions & Promotions			7,771	7,771		7,771	(2,531)	5,240		20
21	Clerical & General Office Expenses	33,606	8,641	14,864	57,111		57,111	32,831	89,942		21
22	Employee Benefits & Payroll Taxes			206,607	206,607		206,607	12,068	218,675		22
23	Inservice Training & Education			340	340		340	3	343		23
24	Travel and Seminar			1,085	1,085		1,085		1,085		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			10,721	10,721		10,721	1,004	11,725		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	146,703	8,641	349,455	504,799		504,799	(37,218)	467,581		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,220,254	276,860	1,041,047	2,538,161		2,538,161	(575,829)	1,962,332		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 Mulberry Manor, Inc.

#0025411

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

## 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			14,737	14,737		14,737	13,822	28,559			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			231	231		231	(231)				32
33	Real Estate Taxes			25,723	25,723		25,723	648	26,371			33
34	Rent-Facility & Grounds			240,000	240,000		240,000	(237,863)	2,137			34
35	Rent-Equipment & Vehicles			2,710	2,710		2,710	117	2,827			35
36	Other (specify):* See Pg. 24			292,256	292,256		292,256	(292,256)				36
37	<b>TOTAL Ownership</b>			575,657	575,657		575,657	(515,763)	59,894			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			105,428	105,428		105,428		105,428			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			105,428	105,428		105,428		105,428			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,220,254	276,860	1,722,132	3,219,246		3,219,246	(1,091,592)	2,127,654			45

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



Mulberry Manor, Inc.

ID# 0025411

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Floral/Funeral Expenses	\$ (1,589)	12	1
2	Gifts To Residents	(1,298)	12	2
3	Clothing/Personal Items	(290)	12	3
4	Tobacco	(373)	12	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				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>	(3,550)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mulberry Manor, Inc.# 0025411

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

## 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	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	365	0	0	0	0	0	0	0	0	0	365	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	915	0	0	0	0	0	0	0	0	0	915	5
6	Maintenance	0	814	16,911	0	0	0	0	0	0	0	0	17,725	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>2,094</b>	<b>16,911</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>19,005</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	13	4,419	0	0	0	0	0	0	0	0	4,432	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	(3,550)	0	0	0	0	0	0	0	0	0	0	(3,550)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	2,215	0	0	0	0	0	0	0	0	0	2,215	14
15	Other (specify):*	(560,713)	0	0	0	0	0	0	0	0	0	0	(560,713)	15
16	<b>TOTAL Health Care and Programs</b>	<b>(564,263)</b>	<b>2,228</b>	<b>4,419</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>(557,616)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	21,118	0	0	0	0	0	0	0	0	21,118	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	289	(102,000)	0	0	0	0	0	0	0	0	(101,711)	19
20	Fees, Subscriptions & Promotions	(2,859)	328	0	0	0	0	0	0	0	0	0	(2,531)	20
21	Clerical & General Office Expenses	0	4,266	28,565	0	0	0	0	0	0	0	0	32,831	21
22	Employee Benefits & Payroll Taxes	(480)	12,548	0	0	0	0	0	0	0	0	0	12,068	22
23	Inservice Training & Education	0	3	0	0	0	0	0	0	0	0	0	3	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,004	0	0	0	0	0	0	0	0	0	1,004	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(3,339)</b>	<b>18,438</b>	<b>(52,317)</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>(37,218)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(567,602)</b>	<b>22,760</b>	<b>(30,987)</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>(575,829)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mulberry Manor, Inc.# 0025411

Report Period Beginning:

01/01/2011 Ending:

12/31/2011

## 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	13,067	755	0	0	0	0	0	0	0	0	0	13,822	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(231)	0	0	0	0	0	0	0	0	0	0	(231)	32
33	Real Estate Taxes	0	648	0	0	0	0	0	0	0	0	0	648	33
34	Rent-Facility & Grounds	0	0	(237,863)	0	0	0	0	0	0	0	0	(237,863)	34
35	Rent-Equipment & Vehicles	0	0	117	0	0	0	0	0	0	0	0	117	35
36	Other (specify):*	(292,256)	0	0	0	0	0	0	0	0	0	0	(292,256)	36
37	<b>TOTAL Ownership</b>	<b>(279,420)</b>	<b>1,403</b>	<b>(237,746)</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>(515,763)</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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</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>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(847,022)	24,163	(268,733)	0	0	0	0	0	0	0	0	(1,091,592)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
JoAnn Keller	50	Pilot House	Cairo	kel-Tech Mgmt. Co.	Anna	Mg.mt. Services
James K. Keller	50	Holly Hill	Anna	JR's Centre	Anna	Workshop
		Lincoln Square	Jonesboro	ILS 1-3, 5 & 6	Anna	CILA
		Glen Brook	Vienna	ILS 4	Metropolis	CILA
		Krypton	Metropolis	ILS Land Trust	Anna	Land Trust
		New Way	Anna	J & J Partners	Anna	Land Trust
				CIL		CILA

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	3	Housekeeping	\$	kel-Tech Management Co.	25.00%	\$ 365	\$ 365	1
2	V	5	Heat and Other Utilities		kel-Tech Management Co.	25.00%	915	915	2
3	V	6	Maintenance		kel-Tech Management Co.	25.00%	814	814	3
4	V	10	Educational Supplies		kel-Tech Management Co.	25.00%	13	13	4
5	V	14	Program Transportation		kel-Tech Management Co.	25.00%	2,215	2,215	5
6	V	19	Professional Services		kel-Tech Management Co.	25.00%	289	289	6
7	V	20	Dues, Fees, & Subscriptions		kel-Tech Management Co.	25.00%	328	328	7
8	V	21	Clerical & General		kel-Tech Management Co.	25.00%	4,266	4,266	8
9	V	22	Employee Benefits		kel-Tech Management Co.	25.00%	12,548	12,548	9
10	V	23	Inservice Trn'g & Education		kel-Tech Management Co.	25.00%	3	3	10
11	V	26	Insurance		kel-Tech Management Co.	25.00%	1,004	1,004	11
12	V	30	Depreciation		kel-Tech Management Co.	25.00%	755	755	12
13	V	33	Real Estate Taxes		kel-Tech Management Co.	25.00%	648	648	13
14	Total			\$			\$ 24,163	\$ * 24,163	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	34 Rent-Facility	\$	kel-Tech Management Co.	25.00%	\$ 2,137	\$ 2,137
16	V	35 Rent- Equipment		kel-Tech Management Co.	25.00%	117	117
17	V	10 Nursing		kel-Tech Management Co.	25.00%	4,419	4,419
18	V	17 Administration		kel-Tech Management Co.	25.00%	21,118	21,118
19	V	21 Clerical		kel-Tech Management Co.	25.00%	28,565	28,565
20	V	6 Maintenance		kel-Tech Management Co.	25.00%	16,911	16,911
21	V						
22	V						
23	V	19 Professional Services	102,000	kel-Tech Management Co.	25.00%		(102,000)
24	V	34 Building Lease	240,000	J & J Partners	100.00%		(240,000)
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		\$ 342,000			\$ 73,267	\$ * (268,733)

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

Facility Name &amp; ID Number

Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

01/01/2011

Ending: 12/31/2011

## VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Don Pippins	50	Holly Hill	Anna				1
2	Denise Pippins	50	Holly Hill	Anna				2
3	Don Pippins	50	New Way	Anna				3
4	Denise Pippins	50	New Way	Anna				4
5	Jacob L. Alley	50	Lincoln Square	Jonesboro				5
6	Diana Alley	50	Lincoln Square	Jonesboro				6
7	Jacob L. Alley	50	Krypton	Metropolis				7
8	Diana Alley	50	Krypton	Metropolis				8
9	James A. Keller	50	Glen Brook	Vienna				9
10	Norine Keller	50	Glen Brook	Vienna				10
11	JoAnn Keller	50	Pilot House	Cairo				11
12	James K. Keller	50	Pilot House	Cairo				12
13	Don Pippins	50			CIL	Anna	CILA	13
14	Denise Pippins	50			CIL	Anna	CILA	14
15	Don Pippins	25			kel-Tech Mgmt. Co.	Anna	Management Servie	15
16	James A. Keller	25			kel-Tech Mgmt. Co.	Anna	Management Servie	16
17	James K. Keller	25			kel-Tech Mgmt. Co.	Anna	Management Servie	17
18	Jacob L. Alley	25			kel-Tech Mgmt. Co.	Anna	Management Servie	18
19	Don Pippins	25			Independent Living Se	Anna	CILA	19
20	James A. Keller	25			Independent Living Se	Anna	CILA	20
21	James K. Keller	25			Independent Living Se	Anna	CILA	21
22	Jacob L. Alley	25			Independent Living Se	Anna	CILA	22
23	Don Pippins	25			ILS Land Trust	Anna	Land Trust	23
24	James A. Keller	25			ILS Land Trust	Anna	Land Trust	24
25	James K. Keller	25			ILS Land Trust	Anna	Land Trust	25
26	Jacob L. Alley	25			ILS Land Trust	Anna	Land Trust	26
27	JoAnn Keller	50			J & J Partners	Anna	Land Trust	27
28	James K. Keller	50			J & J Partners	Anna	Land Trust	28
29	James K. Keller	25			JR's Centre	Anna	Workshop	29
30	Don Pippins	25			JR's Centre	Anna	Workshop	30

Facility Name &amp; ID Number

Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

01/01/2011

Ending:

12/31/2011

## 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	JoAnn Keller	Owner/Admin.	Administrator	50.00	24,000	32	80.00	Admin. Wage	\$ 102,000	17-1	1
2	James K. Keller	Owner	Maintenance	50.00	0	10	25.00	Maint. Wage	14,400	6-1	2
3	Diana Alley	QSP		0.00	21,024	5	12.50	Program Wage	14,976	17-1	3
4	Natasha Davis	DSP		0.00		9	20.00	Program Wage	4,099	10-1	4
5	James A. Keller	Director	Director	0.00	18,000	0	0.00	Director Fee	1,000	18-3	5
6	Josh Alley	DSP		0.00	24,683	5	12.00	Program Wage	2,899	10-1	6
7											7
8	kel-Tech Allocation										8
9	Diana Alley							Nursing	4,419	19-3	9
10	Jacob Alley							Maintenance	16,911	19-3	10
11	James A. Keller							Administration	21,118	19-3	11
12											12
13								TOTAL	\$ 181,822		13

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

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

Facility Name & ID Number Mulberry Manor, Inc.# 0025411 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	3	Housekeeping	Mgmt Fee Contribution	343,596	8	\$ 1,100	\$ 102,000	\$ 327	1
2	3	Office Décor	Mgmt Fee Contribution	343,596	8	129	102,000	38	2
3	5	Utilities Elec/Gas	Mgmt Fee Contribution	343,596	8	2,693	102,000	799	3
4	5	Utilities Water	Mgmt Fee Contribution	343,596	8	390	102,000	116	4
5	6	Grounds Maintenance	Mgmt Fee Contribution	343,596	8	440	102,000	131	5
6	6	Maint. Supplies	Mgmt Fee Contribution	343,596	8	12	102,000	4	6
7	6	Maint. Vehicle	Mgmt Fee Contribution	343,596	8	2,289	102,000	680	7
8	10	Educational Supplies	Mgmt Fee Contribution	343,596	8	43	102,000	13	8
9	14	Repairs Vehicles	Mgmt Fee Contribution	343,596	8	1,469	102,000	436	9
10	14	Transportation	Mgmt Fee Contribution	343,596	8	5,993	102,000	1,779	10
11	19	Legal & Accounting	Mgmt Fee Contribution	343,596	8	975	102,000	289	11
12	20	Dues Fees Subscriptions	Mgmt Fee Contribution	343,596	8	1,105	102,000	328	12
13	21	Bank Charges	Mgmt Fee Contribution	343,596	8	51	102,000	15	13
14	21	Contract Services	Mgmt Fee Contribution	343,596	8	1,489	102,000	442	14
15	21	Copier Expense Supplies	Mgmt Fee Contribution	343,596	8	106	102,000	31	15
16	21	Copier Expense Service Calls	Mgmt Fee Contribution	343,596	8	235	102,000	70	16
17	21	G & A Misc	Mgmt Fee Contribution	343,596	8	997	102,000	296	17
18	21	G & A Supplies	Mgmt Fee Contribution	343,596	8	6,613	102,000	1,963	18
19	21	Postage	Mgmt Fee Contribution	343,596	8	1,599	102,000	475	19
20	21	Telephone	Mgmt Fee Contribution	343,596	8	1,588	102,000	471	20
21	21	Cell Phone Expense	Mgmt Fee Contribution	343,596	8	1,283	102,000	381	21
22	21	Utilities - Internet	Mgmt Fee Contribution	343,596	8	408	102,000	121	22
23	22	Ins. Emp. Group	Mgmt Fee Contribution	343,596	8	20,521	102,000	6,092	23
24	22	Ins. W/C	Mgmt Fee Contribution	343,596	8	2,310	102,000	686	24
25	TOTALS					\$ 53,838	\$	\$ 15,983	25

Facility Name & ID Number Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

01/01/2011

Ending: 2/31/2011

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

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	22	Payroll Tax Exp.	Mgmt Fee Contribution	343,596	8	\$ 19,439	\$ 102,000	\$ 5,771	1
2	23	Admin. Staff Training	Mgmt Fee Contribution	343,596	8	10	102,000	3	2
3	26	Ins. Bldg & Liab	Mgmt Fee Contribution	343,596	8	1,708	102,000	507	3
4	26	Ins. Vehicles	Mgmt Fee Contribution	343,596	8	1,674	102,000	497	4
5	30	Depreciation	Mgmt Fee Contribution	343,596	8	2,544	102,000	755	5
6	33	Real Estate Taxes	Mgmt Fee Contribution	343,596	8	2,184	102,000	648	6
7	34	Lease Bldg	Mgmt Fee Contribution	343,596	8	7,200	102,000	2,137	7
8	35	Lease Equip	Mgmt Fee Contribution	343,596	8	395	102,000	117	8
9	10	Nursing	Mgmt Fee Contribution	343,596	8	14,885	102,000	4,419	9
10	17	Administration	Mgmt Fee Contribution	343,596	8	71,129	102,000	21,115	10
11	21	Clerical	Mgmt Fee Contribution	343,596	8	96,212	102,000	28,562	11
12	6	Maintenance	Mgmt Fee Contribution	343,596	8	65,471	102,000	19,436	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					\$ 282,851	\$ 247,697	\$ 83,967	25

Facility Name & ID Number

Mulberry Manor, Inc.

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Report Period Beginning:

01/01/2011

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**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		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1						\$				\$	1							
2											2							
3											3							
4											4							
5											5							
<b>Working Capital</b>																		
6	Southern Trust Bank	X		Operating Line of Credit					6.2500	231	6							
7											7							
8											8							
9	<b>TOTAL Facility Related</b>					\$	\$			\$ 231	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>					\$	\$			\$ 231	15							

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

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

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







Facility Name & ID Number Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

01/01/2011 Ending:

12/31/2011

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

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

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Healthcare</u>	<u>76,230</u>	<u>1967</u>	<u>\$ 8,687</u>	<u>1</u>
2	<u>Healthcare</u>	<u>45,000</u>	<u>1976</u>	<u>2,700</u>	<u>2</u>
3	<b>TOTALS</b>	<b>121,230</b>		<b>\$ 11,387</b>	<b>3</b>

Facility Name &amp; ID Number Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

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**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-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	30		1972		\$ 172,058	\$	30	\$ 308	\$ 308	\$ 172,058	4
5	28		1975		151,678		27			151,678	5
6	6		1979		4,663		23			4,633	6
7			1979		40,400		15			40,400	7
8			1987		16,300		30	543	543	13,305	8
	<b>Improvement Type**</b>										
9	Gazebo		1986		2,561		5			2,561	9
10	Laundry Room		1990		18,146	576	31.5	454	(122)	9,721	10
11	Landscaping		1990		505		15			505	11
12	Central A/C		1990		9,323		10			9,050	12
13	Improvements - blue House		1991		4,817	153	31.5	120	(33)	2,421	13
14	Blacktop Driveway		1992		3,260		15	163	163	3,179	14
15	New Roof		1992		8,055		15	403	403	7,857	15
16	Remodeled Living Room		1992		1,203		15	60	60	1,170	16
17	Remodeling		1985		1,867		15			1,867	17
18	Remodeling - Rest Room		1988		10,790		15			10,790	18
19	Seamless Gutters		1993		1,536		15	77	77	1,424	19
20	A/C & Heaters		1993		8,823		15	441	441	8,159	20
21	Dining Room Improvements		1995		9,127		15	456	456	7,296	21
22	Bath, Carpet & Fencing		1995		4,428	151	15	151		4,428	22
23	Carpet		1997		1,684		7			1,684	23
24	Smoking Room Addition		1997		46,392	1,189	39	1,160	(29)	16,337	24
25	Smoking Room Equipment		1998		952		7			952	25
26	A/C - C Wing		1998		2,446	163	15	163		2,200	26
27	Kitchen Cabnets		1998		779		7			779	27
28	A/C Office		1998		1,059	71	15	71		958	28
29	Storage Building		1999		3,857	257	15	257		3,212	29
30	Water Garden		2001		2,922	195	15	195		1,966	30
31	A/C Compressor		2001		1,027	69	15	68	(1)	726	31
32	Fire Supression System		2003		1,716	80	15	114	34	1,017	32
33	Jo ann's Office Remodel		2003		8,543	399	15	570	171	4,987	33
34	A/C Laundry Room		2003		1,068	36	15	71	35	604	34
35	Furnace - Blue House		2004		2,213	65	15	148	83	1,171	35
36	Stopper II Fire Alarm		2004		637		7	23		637	36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Mulberry Manor, Inc.

# 0025411

Report Period Beginning:

01/01/2011 Ending: 12/31/2011

## XI. OWNERSHIP COSTS (continued)

## B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Vinyl Fence	2004	\$ 5,350	\$ 158	15	\$ 357	\$ 199	\$ 2,618	37
38	A/C Unit Roof Mount	2004	2,473	73	15	165	92	1,265	38
39	Vinyl Windows	2005	411	27	15	27		187	39
40	Carpet Office	2006	954		7	136	136	782	40
41	Flooring - Blue House	2006	1,397	93	15	93		481	41
42	Lumber - Blue House	2006	1,742	116	15	116		590	42
43	Drainage System	2006	8,909	594	15	594		3,019	43
44	Base Board - Carpet	2006	96		7	14	14	71	44
45	Door Alarm / Bumber Guard	2007	1,315	88	15	88		396	45
46	Windows	2008	783	26	15	52	26	189	46
47	Roof - Laundry Room	2008	1,239	41	15	83	42	301	47
48	New Wall	2009	598	26	15	40	14	90	48
49	Fire Doors	2010	1,491	71	15	99	28	165	49
50	Door Knobs & Keys	2010	835	40	15	56	16	93	50
51	Sprinkler System	2011	9,462	338			(338)		51
52	Shower	2011	998	37		28	(9)	28	52
53	Gravel	2011	185	2			(2)		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)		\$ 583,073	\$ 5,134		\$ 7,964	\$ 2,807	\$ 500,007	70

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

Facility Name & ID Number Mulberry Manor, Inc.

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XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 69,091	\$ 177	\$ 9,565	\$ 9,388		\$ 49,988	71
72	Current Year Purchases	5,096	5,096	473	(4,623)		473	72
73	Fully Depreciated Assets	82,065					82,065	73
74								74
75	TOTALS	\$ 156,252	\$ 5,273	\$ 10,038	\$ 4,765		\$ 132,526	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Healthcare	1993 Ford Van	1993	\$ 25,942	\$	\$	\$		\$ 25,942	76
77	Healthcare	1997 Ford Van	1997	25,653					25,653	77
78	Healthcare	1998 Ford Van	1999	29,272					29,272	78
79	Healthcare	See Pg. 24		36,881	1,904	7,376	5,472		34,425	79
80	TOTALS			\$ 117,748	\$ 1,904	\$ 7,376	\$ 5,472		\$ 115,292	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)	\$ 868,460	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 12,311	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 25,378	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,067	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 747,825	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Rental Property - Building	\$ 59,013	\$ 2,146	\$ 17,123	86
87	Rental Prop. - Furniture & Fixtures	1,141	27	1,141	87
88	Rental Property - Improvements	5,961	253	3,477	88
89	Rental Property - Land	5,000			89
90					90
91	TOTALS	\$ 71,115	\$ 2,426	\$ 21,741	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: Related Party

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	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: \$ 2,709

Description: See Pg. 24

(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. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2014 \$ \_\_\_\_\_

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>44</u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>86</u></p>
--	--	---

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)		318		318
4	Clinical Wages (b)		620		620
5	In-House Trainer Wages (c)		1,315		1,315
6	Transportation				
7	Contractual Payments		245		245
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$ 2,498	\$	\$ 2,498
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$	2,498		

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

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



Facility Name & ID Number Mulberry Manor, Inc.# 0025411Report Period Beginning: 01/01/2011Ending: 12/31/2011

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 265,179	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	918,504		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,683,488		8
9	Other(specify): <u>See Pg. 24</u>	640		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,867,811	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	64,013		14
15	Leasehold Improvements, at Historical Cost	191,279		15
16	Equipment, at Historical Cost	275,142		16
17	Accumulated Depreciation (book methods)	(393,099)		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):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 137,335	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,005,146	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 38,925	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	24,545		30
31	Accrued Taxes Payable (excluding real estate taxes)	11,685		31
32	Accrued Real Estate Taxes(Sch.IX-B)	30,531		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Assessments</u>	37,492		36
37	<u>See Pg. 24</u>	2,541		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 145,719	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Line of Credit</u>	150,000		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 150,000	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 295,719	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,709,427	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,005,146	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,873,438</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>2,873,438</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(164,011)	<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>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(164,011)</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>2,709,427</b>	<b>24</b> *

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

Facility Name & ID Number Mulberry Manor, Inc.# 0025411Report Period Beginning: 01/01/2011Ending: 12/31/2011

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,482,903	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,482,903	3
<b>B. Ancillary Revenue</b>			
4	Day Care	560,713	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 560,713	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	5,619	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,619	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,049,235	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	531,804	31
32	Health Care	1,501,558	32
33	General Administration	504,799	33
<b>B. Capital Expense</b>			
34	Ownership	575,657	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee	105,428	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,219,246	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(170,011)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (170,011)	43

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

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

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

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

Facility Name & ID Number **Mulberry Manor, Inc.**

# **0025411**

Report Period Beginning: **01/01/2011**

Ending:

**12/31/2011**

**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	2,044	2,084	\$ 45,881	\$ 22.02	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,110	2,151	32,517	15.12	3
4	Licensed Practical Nurses	8,013	8,205	121,167	14.77	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,003	2,115	24,870	11.76	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,843	1,979	27,986	14.14	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,618	8,897	86,971	9.78	15
16	Dishwashers					16
17	Maintenance Workers	2,253	2,293	49,826	21.73	17
18	Housekeepers	5,859	6,040	55,386	9.17	18
19	Laundry					19
20	Administrator	2,082	2,082	102,091	49.04	20
21	Assistant Administrator	521	547	11,006	20.12	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,128	2,224	33,606	15.11	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	5,753	6,024	106,133	17.62	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	52,230	53,708	522,814	9.73	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	95,457	98,349	\$ 1,220,254 *	\$ 12.41	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	122	\$ 5,511	1-3	35
36	Medical Director	96	7,200	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	6	240	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	111	3,800	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	200	8,000	12-3	45
46	Other(specify) <u>Dental Consultant</u>	As Needed	1,200	10a-3	46
47	<u>Psychologist Consultant</u>	50	3,775	10a-3	47
48	<u>See Pg. 24</u>		7,500	10a-3	48
49	TOTAL (lines 35 - 48)	585	\$ 37,226		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

**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		
JoAnn Keller	Administrator	50	\$ 102,000	Workers' Compensation Insurance	\$ 80,834	IDPH License Fee	\$		
Susan Middleton	Asst. Admin.	0	11,097	Unemployment Compensation Insurance	17,361	Advertising: Employee Recruitment	492		
				FICA Taxes	91,456	Health Care Worker Background Check (Indicate # of checks performed <u>8</u> )	280		
				Employee Health Insurance	16,163	Patient Background Checks			
				Employee Meals	480	See Pg. 24	4,140		
				Illinois Municipal Retirement Fund (IMRF)*		Less:			
				Staff Physicals	313	kel-Tech Allocation	328		
				kel-Tech Mgmt. Allocation	12,548				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
						TOTAL (agree to Sch. V, line 20, col. 8)	\$ 5,240		
B. Administrative - Other				Less:					
Description				Staff Meals			(480)		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL (agree to Schedule V, line 22, col.8)			\$ 218,675		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee		Type	Amount	Description	Line #	Amount	Description	Amount	
Barnett & Levine		CPA	\$ 3,470				Out-of-State Travel	\$	
FMGR		Legal	1,147						
kel-Tech Management Co.		Mgmt./Acct'g Services	102,000				In-State Travel		
Rodney Clutts		Attorney	450				Travel to Springfield	87	
							Seminar Expense		
							CEU's Administrator	328	
							CEU's Asst. Adimistrator	328	
							PES-NABE Testing/Continental Testing	342	
							Entertainment Expense	( )	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	TOTAL	\$ 1,085

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Mulberry Manor, Inc.# 0025411Report Period Beginning: 01/01/2011 Ending: 12/31/2011**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. \_\_\_\_\_
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? 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? 7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 4,440 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. \$ 105,428  
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? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 480 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

Mulberry Manor, Inc.  
Sch. V, Line 20, Col. 8  
Analysis of Dues, Fees & Subscriptions  
2011

Subscriptions	\$	571
Memberships		
MES of IL		283
Sams Club Membership		70
Other Memberships		404
Contributions		2,338
License Fees		320
PO Box Annual Fee		180
Advertising		293
Resident Account Surety Bond		2,440
Corp. Annual Report		100
Less		
Advertising		(117)
Contributions		(2,338)
Other Memberships		(404)
	\$	<u>4,140</u>

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Mulberry Manor, Inc.  
Reconciliation Sch. XI, Col. 6, Line 83 to  
Sch. V, Line 30, Col. 8  
2011

Sch. XI, Col. 6, Line 83	\$	25,378
kel-Tech Mgmt Allocation		755
Sch. V, Line 30, Col. 8	\$	<u>26,133</u>

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Mulberry Manor, Inc.  
Sch. V Line 36, Col. 3  
2011

Bad Debt		529
Insurance - Officers's Life		308
State Income Tax		31,195
Tax Penalties		5,441



Federal Income Tax	254,783
Total	<u>\$ 292,256</u>

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Mulberry Manor, Inc.  
 Sch. XX, Question 14; Schedule of Costs  
 2011

Rental Property Costs Paid by Mulberry Manor

R/E Tax Expense	2,167
Depreciation Expense	<u>2,426</u>
Total	<u>\$ 4,593</u>

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Mulberry Manor, Inc.  
 Details for Sch. XI, Line 79  
 2011

Use	Model, Make and Year	Year Acquired	Cost	Current Book Deprec	S/L Deprec.	Adjust.	Life In Yrs
Healthcare		2007	35001	1775	7000	5225	5
	2007 Buick Terraza						
Healthcare		2008	1880	129	376	247	5
	1999 Ford Transmission						
			36881	1904	7376	5472	

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Mulberry Manor, Inc.  
 Sch. XV Line 9  
 2011

A/R Employee Advances	\$ 290
A/R Residents	\$ 225
A/R Client Ck Cashing	125
Total	<u>\$ 640</u>

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Mulberry Manor, Inc.  
 Sch. XVIII Sec. B Line 48  
 2011

	# Hours	Total Cost	Sch. V Ref.
Psychiatric Consultant	80	6000	10a-3
Behavior Therapist	20	1500	10a-3
Total		<u>\$ 7,500</u>	

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Mulberry Manor  
Sch. XII Sec. B Line 16.  
2011

Jack Hammer Rental	70	
Concrete Saw Rental	45	
Oxygen Tank Rental	1111	
Copy Machine Rental	1483	
Total Leased Equipment		<u>\$2,709</u>

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Mulberry Manor  
Sch. XV Line 37  
2011

Payroll Deductions Payable	1277	
Other Insurance Payable	789	
Client Memorial Fund	475	
		<u>\$2,541</u>

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Mulberry Manor  
Analysis Allocated Hours & Wages  
Sch18, Line 29 & 30, Col 1-4  
2011

Susan Middleton, QSP, Assistant Administrator  
Allocation of wages:

QSP	75%	32,948
Asst. Admin.	25%	<u>10,983</u>
Total	100%	<u>\$43,931</u>



Acc.  
Deprec.  
33250

1175

34425