

Facility Name & ID Number Manorcare at Oak Lawn/95th

0027540 Report Period Beginning: 06/01/04 Ending: 05/31/05

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 06/07/04

	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	195	Skilled (SNF)	192	70,101	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	195	TOTALS	192	70,101	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		
8	SNF	16,058	13,099	27,175	56,332	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,058	13,099	27,175	56,332	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.36%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/01/81

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/01/81 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 192 and days of care provided 17,617

Medicare Intermediary Highmark Medicare Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/05 Fiscal Year: 05/31/05

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

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Oak Lawn/95th # 0027540 Report Period Beginning: 06/01/04 Ending: 05/31/05

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 OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	382,032	26,672	2,498	411,202	4,291	415,493		415,493		1
2	Food Purchase		256,405		256,405		256,405	(219)	256,186		2
3	Housekeeping	209,148	20,992	1,539	231,679		231,679		231,679		3
4	Laundry	57,417	21,132	1,547	80,096		80,096		80,096		4
5	Heat and Other Utilities			188,393	188,393	9,900	198,293		198,293		5
6	Maintenance	73,711	14,873	126,665	215,249		215,249		215,249		6
7	Other (specify):* Medical Waste			2,251	2,251		2,251		2,251		7
8	TOTAL General Services	722,308	340,074	322,893	1,385,275	14,191	1,399,466	(219)	1,399,247		8
B. Health Care and Programs											
9	Medical Director			31,200	31,200		31,200		31,200		9
10	Nursing and Medical Records	3,866,539	344,295	27,534	4,238,368	73,194	4,311,562		4,311,562		10
10a	Therapy	499,722	5,272	389,437	894,431		894,431		894,431		10a
11	Activities	95,864	3,554	2,699	102,117		102,117	(155)	101,962		11
12	Social Services	57,091	460		57,551		57,551		57,551		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,519,216	353,581	450,870	5,323,667	73,194	5,396,861	(155)	5,396,706		16
C. General Administration											
17	Administrative	159,718		738,861	898,579	(348,080)	550,499		550,499		17
18	Directors Fees										18
19	Professional Services			32,659	32,659	(19)	32,640	(32,640)			19
20	Dues, Fees, Subscriptions & Promotions			97,307	97,307		97,307	(41,245)	56,062		20
21	Clerical & General Office Expenses	443,417	50,491	242,610	736,518	19	736,537	(199,104)	537,433		21
22	Employee Benefits & Payroll Taxes			975,271	975,271	67,291	1,042,562		1,042,562		22
23	Inservice Training & Education			3,741	3,741		3,741		3,741		23
24	Travel and Seminar			5,098	5,098		5,098		5,098		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			219,739	219,739		219,739		219,739		26
27	Other (specify):* Purch. Serv. Admin.			654	654		654	(654)			27
28	TOTAL General Administration	603,135	50,491	2,315,940	2,969,566	(280,789)	2,688,777	(273,643)	2,415,134		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,844,659	744,146	3,089,703	9,678,508	(193,404)	9,485,104	(274,017)	9,211,087		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

Manorcare at Oak Lawn/95th

#0027540

Report Period Beginning:

06/01/04

Ending:

05/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			541,533	541,533	29,267	570,800		570,800			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			18,276	18,276	164,137	182,413		182,413			32
33	Real Estate Taxes			444,182	444,182		444,182		444,182			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			49,988	49,988		49,988		49,988			35
36	Other (specify):* Gain/Loss on Assets											36
37	TOTAL Ownership			1,053,979	1,053,979	193,404	1,247,383		1,247,383			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			370	370		370		370			38
39	Ancillary Service Centers		642,399	105	642,504		642,504		642,504			39
40	Barber and Beauty Shops			12,239	12,239		12,239		12,239			40
41	Coffee and Gift Shops	39,894			39,894		39,894		39,894			41
42	Provider Participation Fee			106,242	106,242		106,242		106,242			42
43	Other (specify):* IV X-Ray & Lab		274,249	138,377	412,626		412,626		412,626			43
44	TOTAL Special Cost Centers	39,894	916,648	257,333	1,213,875		1,213,875		1,213,875			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,884,553	1,660,794	4,401,015	11,946,362		11,946,362	(274,017)	11,672,345			45

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

Facility Name & ID Number **Manorcare at Oak Lawn/95th**

0027540

Report Period Beginning: **06/01/04**

Ending: **05/31/05**

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(219)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,213)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds		21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(295)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(654)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,983)	21		18
19	Entertainment				19
20	Contributions		21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(32,640)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(192,669)	21		24
25	Fund Raising, Advertising and Promotional	(41,245)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(2,099)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (274,017)		\$	30

OHF USE ONLY					
48		49	50	51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (274,017)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Manorcare at Oak Lawn/95th

ID# 0027540

Report Period Beginning: 06/01/04

Ending: 05/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Vending Income	\$ (1,057)	21	1
2	Misc. Income	(887)	21	2
3	Loss on Disposal of Fixed Asset	0	36	3
4	Activity Income	(155)	11	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	Total	(2,099)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare at Oak Lawn/95th# 0027540

Report Period Beginning:

06/01/04

Ending:

05/31/05

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(219)	0	0	0	0	0	0	0	0	0	0	(219)	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	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(219)	0	0	0	0	0	0	0	0	0	0	(219)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(155)	0	0	0	0	0	0	0	0	0	0	(155)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	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	TOTAL Health Care and Programs	(155)	0	0	0	0	0	0	0	0	0	0	(155)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(32,640)	0	0	0	0	0	0	0	0	0	0	(32,640)	19
20	Fees, Subscriptions & Promotions	(41,245)	0	0	0	0	0	0	0	0	0	0	(41,245)	20
21	Clerical & General Office Expenses	(199,104)	0	0	0	0	0	0	0	0	0	0	(199,104)	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):*	(654)	0	0	0	0	0	0	0	0	0	0	(654)	27
28	TOTAL General Administration	(273,643)	0	0	0	0	0	0	0	0	0	0	(273,643)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(274,017)	0	0	0	0	0	0	0	0	0	0	(274,017)	29

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
Manor Care, Inc.	100	Health Care & Retirement Corporation of America (See H.O. Cost Report)				

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	See						1
2	V	Page						2
3	V	8						3
4	V							4
5	V							5
6	V	10a						6
		Home Office Allocation	\$ 738,861	HCR Manor Care, Inc.	100.00%	\$ 738,861		
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 782,324			\$ 782,324	\$ *	14

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

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	N/A								\$	1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11										11	
12										12	
13	TOTAL								\$		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 Manorcare at Oak Lawn/95th # 0027540 Report Period Beginning: 06/01/04 Ending: 05/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization HCR Manor Care, Inc.
 Street Address 333 North Summit St.
 City / State / Zip Code Toledo, OH 43604-2617
 Phone Number (419) 252-5500
 Fax Number (419) 254-5495

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	\$		\$ 0	1
2	1	Dietary - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	1,043,233	571,891	11,637,628	4,291
3	5	Utilities - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	223,707		11,637,628	1,101
4	5	Utilities - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	2,139,042		11,637,628	8,799
5	10	Nursing - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	12,987,607	8,226,246	11,637,628	63,929
6	10	Nursing - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	2,252,260	1,199,059	11,637,628	9,265
7	17	General & Admin - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	16,611,639	15,056,893	11,637,628	81,767
8	17	General & Admin - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	75,121,310	43,509,256	11,637,628	309,014
9	22	Employee Benefits - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	3,924,545		11,637,628	19,318
10	22	Employee Benefits - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	11,662,215		11,637,628	47,973
11	30	Depreciation - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac.	0		11,637,628	0
12	30	Depreciation - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac.	7,114,804		11,637,628	29,267
13									
14	32	Interest				10,002,527			164,137
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS					\$ 143,082,889	\$ 68,563,345	\$	738,861

Facility Name & ID Number Manorcare at Oak Lawn/95th # 0027540 Report Period Beginning: 06/01/04 Ending: 05/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
	A. Directly Facility Related																			
	Long-Term																			
1	Conv. Sub. Debentures		X	Facility			\$ 2,340,310	\$ 2,340,310		7.0135	\$ 164,137	1								
2	National City Bank		X	To fund fixed asset additions		04/2003	299,483	299,483		6.2508	18,720	2								
3												3								
4												4								
5												5								
	Working Capital																			
6												6								
7												7								
8	Interest Income/Expense Other										(444)	8								
9	TOTAL Facility Related						\$ 2,639,793	\$ 2,639,793			\$ 182,413	9								
	B. Non-Facility Related*																			
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 2,639,793	\$ 2,639,793			\$ 182,413	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare at Oak Lawn/95th COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0027540

CONTACT PERSON REGARDING THIS REPORT Gary Geise

TELEPHONE (419) 252-5731 FAX #: (419) 254-5495

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>24-05-302-005-0000</u>	<u>See Attached</u>	<u>\$ 439,434.42</u>	<u>\$ 439,434.42</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>439,434.42</u>	\$ <u>439,434.42</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Facility Name & ID Number Manorcare at Oak Lawn/95th# 0027540 Report Period Beginning:06/01/04 Ending:05/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,339 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1C. 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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1981	\$ 820,000	1
2					2
3	TOTALS			\$ 820,000	3

Facility Name & ID Number Manorcare at Oak Lawn/95th

0027540

Report Period Beginning:

06/01/04

Ending:

05/31/05

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	100		1981	1962	\$ 313,600	\$ 91,767		\$ 91,767		\$ 1,556,019	4
5	75		1981	1969	658,575						5
6	10			1987	448,818						6
7	10			1999	1,235,114						7
8											8
	Improvement Type**										
9	Current Year Depreciation					289,715		289,715		2,792,510	9
10				1985	2,374						10
11				1986	5,308						11
12				1987	5,756						12
13				1988	251,787						13
14				1989	94,354						14
15				1990	20,764						15
16				1991	63,572						16
17				1992	143,258						17
18				1993	317,964						18
19				1994	192,466						19
20				1995	469,304						20
21				1996	340,114						21
22				1997	203,364						22
23				1998	544,751						23
24				1999	207,547						24
25				2000	106,181						25
26				2001	44,153						26
27		HVAC & ELECTRIC		2002	37,140						27
28		WALLCOVERING, PAINT, & FLOORING		2002	60,964						28
29		WALL REPLACEMENT		2002	5,327						29
30		CARPENTRY & MILLWORK		2002	59,438						30
31		CARPET & WALLCOVERING		2002	13,156						31
32		HVAC & ELECTRICAL		2002	18,957						32
33		ELECTRICAL WORK		2002	2,768						33
34		EMERGENCY POWER UPGRADE CIRCUIT		2002	215,884						34
35		DRAINAGE WORK		2002	23,290						35
36		CARPET		2003	2,365						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

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Manorcare at Oak Lawn/95th

0027540

Report Period Beginning:

06/01/04

Ending:

05/31/05

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

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	WALLCOVERING, BORDERS, & PAINTING	2003	\$ 8,019	\$		\$	\$	\$		37
38	WINDOW TREATMENTS	2003	3,647							38
39	TILE, CABINETS, COUNTER TOP, SINK (Soiled Utility room)	2003	36,272							39
40	HAND RAILS	2003	7,409							40
41	DOORS & FRAMES (9)	2003	17,938							41
42	TILE FLOOR & WALLS, PAINT, (Shower/Tub room)	2003	19,535							42
43	FLOOR TILE (Resident rooms)	2003	31,272							43
44	WALLCOVERING, BORDERS, & PAINTING	2003	38,430							44
45	ELECTRICAL WORK & LIGHT FIXTURES	2003	15,897							45
46	CONSTRUCTION DEPARTMENT COST & INTEREST	2003	25,344							46
47	PARKLING LOT UPGRADE	2003	32,065							47
48	FENCING AROUND DUMPSTER	2003	7,898							48
49	DOORS	2004	7,344							49
50	CARPET	2004	10,711							50
51	Carpet	2004	1,899							51
52	Wallcovering & Paint	2004	3,277							52
53	Cabinets	2004	744							53
54	Doors	2004	34,253							54
55	Roofing	2004	5,450							55
56	Renov. - General Overhead & Interest	2004	21,977							56
57	Renov. - Mill Work	2004	4,633							57
58	Renov. - Doors	2004	1,632							58
59	Renov. - Drywall/Studs	2004	9,075							59
60	Renov. - Wallcovering & Corner Guards	2004	34,314							60
61	Renov. - Plumbing	2004	9,436							61
62	Renov. - Electrical	2004	4,345							62
63	Fenceing & Fence Posts	2004	4,500							63
64	Concrete Curbs	2004	8,225							64
65	Exterior Light Fixtures	2004	14,008							65
66										66
67										67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 6,527,962	\$ 381,482		\$ 381,482	\$	\$ 4,348,529		70

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

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	\$ 2,135,807	\$ 160,051	\$ 160,051			\$ 1,639,500	71
72	Current Year Purchases	236,255						72
73	Fully Depreciated Assets							73
74	Home Office Depr			29,267	29,267			74
75	TOTALS	\$ 2,372,062	\$ 160,051	\$ 189,318	\$ 29,267		\$ 1,639,500	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	Resident	1995 Goshen GCH	1995	\$ 12,107					\$ 12,107	76
77		Paratransit								77
78										78
79										79
80	TOTALS			\$ 12,107	\$	\$	\$		\$ 12,107	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,732,131	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 541,533	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 570,800	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 29,267	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,000,136	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

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.	<u>/2006</u>	\$ _____
13.	<u>/2007</u>	\$ _____
14.	<u>/2008</u>	\$ _____

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: \$ 49,988 Description: 02 Concentrators, Wheelchairs, Gerichairs, Elct. Beds, Etc.
 (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	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

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

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

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	3075	hrs	\$ 97,500	2,215	\$ 97,514	\$ 890	5,290	\$ 195,904	1	
2	Licensed Speech and Language Development Therapist	10a	923	hrs	23,820	2,079	91,518	250	3,002	115,588	2	
3	Licensed Recreational Therapist			hrs							3	
4	Licensed Physical Therapist	10a	4511	hrs	143,486	3,502	154,173	4,132	8,013	301,791	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				642,399		642,399	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10	
11	Academic Education			hrs							11	
12	Exceptional Care Program										12	
13	Other (specify): X-ray & Lab	43, 3					138,377			138,377	13	
14	TOTAL				\$ 264,806	7,797	\$ 481,582	\$ 647,671	16,306	\$ 1,394,059	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.

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Oak Lawn/95th

0027540

Report Period Beginning: 06/01/04

Ending:

05/31/05

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/05

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 51,066	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 292,211)	2,262,429		3
4	Supply Inventory (priced at 03/31/05)	47,391		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	7,649		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,368,535	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	820,000		13
14	Buildings, at Historical Cost	6,527,962		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,384,169		16
17	Accumulated Depreciation (book methods)	(6,000,136)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Construction In Progress</u>	83,819		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,815,814	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,184,349	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 143,095	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	437,435		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	412,061		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accrued Payables</u>	117,247		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,109,838	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	299,483		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	73,880		42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 373,363	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,483,201	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 4,701,148	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,184,349	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,562,132	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,562,132	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,807,777	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,807,777	17
	B. Transfers (Itemize):		
18	Changes in Interdivison	(1,668,761)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (1,668,761)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,701,148	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare at Oak Lawn/95th

0027540

Report Period Beginning: 06/01/04

Ending:

05/31/05

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,363,417	1
2	Discounts and Allowances for all Levels	(1,375,481)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,987,936	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,834,673	6
7	Oxygen	84,825	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,919,498	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,057	12
13	Barber and Beauty Care	9,249	13
14	Non-Patient Meals	219	14
15	Telephone, Television and Radio	2,213	15
16	Rental of Facility Space		16
17	Sale of Drugs	626,291	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	134,439	19
20	Radiology and X-Ray	67,394	20
21	Other Medical Services		21
22	Laundry	4,935	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 845,797	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc. Income	887	28
28a	Late Charges	21	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 908	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,754,139	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,385,275	31
32	Health Care	5,323,667	32
33	General Administration	2,969,566	33
B. Capital Expense			
34	Ownership	1,053,979	34
C. Ancillary Expense			
35	Special Cost Centers	1,107,633	35
36	Provider Participation Fee	106,242	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,946,362	40
41	Income before Income Taxes (line 30 minus line 40)**	1,807,777	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,807,777	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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 Manorcare at Oak Lawn/95th

0027540

Report Period Beginning: 06/01/04

Ending: 05/31/05

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,445	1,565	\$ 55,736	\$ 35.61	1
2	Assistant Director of Nursing	5,911	6,402	199,119	31.10	2
3	Registered Nurses	40,855	44,248	1,239,078	28.00	3
4	Licensed Practical Nurses	45,935	49,750	971,279	19.52	4
5	CNAs & Orderlies	124,970	135,350	1,297,747	9.59	5
6	CNA Trainees					6
7	Licensed Therapist	8,412	9,140	287,736	31.48	7
8	Rehab/Therapy Aides	10,493	11,402	211,986	18.59	8
9	Activity Director	8,253	8,947	95,864	10.71	9
10	Activity Assistants					10
11	Social Service Workers	3,014	3,378	57,091	16.90	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	33,424	36,081	382,032	10.59	15
16	Dishwashers					16
17	Maintenance Workers	3,846	4,174	73,711	17.66	17
18	Housekeepers	20,907	22,688	209,148	9.22	18
19	Laundry	7,117	7,716	57,417	7.44	19
20	Administrator	2,080	2,080	92,356	44.40	20
21	Assistant Administrator	1,984	1,984	67,362	33.95	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,659	23,989	443,417	18.48	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	7,463	8,109	103,580	12.77	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	3,085	3,237	39,894	12.32	33
34	TOTAL (lines 1 - 33)	350,853	380,240	\$ 5,884,553 *	\$ 15.48	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	\$		35	
36	Medical Director	Monthly	31,200	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,044	10, 3	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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	\$	38,244		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	
Denise Clements	Administrator	0	\$ 92,356	Workers' Compensation Insurance	\$ 36,013	IDPH License Fee	\$ 6,278	
Karen Petyko	Asst. Administrator	0	67,362	Unemployment Compensation Insurance	92,318	Advertising: Employee Recruitment	37,631	
				FICA Taxes	427,018	Health Care Worker Background Check (Indicate # of checks performed <u>257</u>)	5,339	
				Employee Health Insurance	371,245	Dues & Subscriptions	429	
				Employee Meals		Association Dues	9,432	
				Illinois Municipal Retirement Fund (IMRF)*		Advertising	32,126	
				Employee Appreciation	5,946	Public Relations	6,072	
				401K	32,955	Less Non-allowable Association Dues	(3,047)	
				Other Employee Benefits	(2,847)	Less: Public Relations Expense	(6,072)	
				Tuition Program	4,751	Non-allowable advertising	(32,126)	
				SMSP Match	6,039	Yellow page advertising ()		
				Employee Uniforms & Vaccines	1,833			
				Home Office Allocation	67,291			
						TOTAL (agree to Sch. V, line 20, col. 8)	\$ 56,062	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,042,562			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)								
\$ 159,718								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
Management Fees	\$ 738,861						Out-of-State Travel	\$
							In-State Travel	5,098
							Includes travel expense to the Home Office in Toledo, OH for regional meetings	
							Seminar Expense	
							Entertainment Expense ()	
							(agree to Sch. V, line 24, col. 8)	\$ 5,098
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL	
\$ 738,861								
C. Professional Services								
Vendor/Payee	Type	Amount						
Foote, Meyers, Mielke, Flowers, LLC	Legal Fees	\$ 20,323						
Rogers Towers	Legal Fees	1,783						
Van Ostrand & Elvidge Kelley	Legal Fees	5,540						
Center for Disability & Elder Law	Legal Fees	500						
Physicians Credit Bureau	Fees for Collections	4,494						
Corporate Intelligence Consultants	Intrnal Investigator	19						
Legal fees were adjusted off on Schedule VI, Page 5, Line 22. Therefore, no legal invoices are attached.								
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)								
\$ 32,659								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare at Oak Lawn/95th# 0027540Report Period Beginning: 06/01/04Ending: 05/31/05**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. IHCA \$9432
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes \$3047
- (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? 5-10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 71,347 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. \$ 106,242
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 219
- (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? N/A
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? No
Attach invoices and a summary of services for all architect and appraisal fees.