



Facility Name & ID Number Manorcare at Wilmette

# 0040998 Report Period Beginning: 6-01-07 Ending: 5-31-08

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	80	Skilled (SNF)	80	29,280	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	80	TOTALS	80	29,280	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	10,577	5,955	7,027	23,559	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,577	5,955	7,027	23,559	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.46%

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)

N/A

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 6/12/95

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 6/12/95 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 80 and days of care provided 5,212

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: 12-31-08 Fiscal Year: 05-31-08

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

Facility Name & ID Number      Manorcare at Wilmette      #      0040998      Report Period Beginning:      6-01-07      Ending:      5-31-08

**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	247,544	23,295	970	271,809	1,856	273,665		273,665			1
2	Food Purchase		148,314		148,314		148,314	(533)	147,781			2
3	Housekeeping	126,392	19,480	45,283	191,155		191,155		191,155			3
4	Laundry		5,692	121,745	127,437		127,437		127,437			4
5	Heat and Other Utilities					4,258	4,258	(3,198)	1,060			5
6	Maintenance	39,440	16,987	62,253	118,680		118,680		118,680			6
7	Other (specify):*			120	120		120		120			7
8	<b>TOTAL General Services</b>	<b>413,376</b>	<b>213,768</b>	<b>230,371</b>	<b>857,515</b>	<b>6,114</b>	<b>863,629</b>	<b>(3,731)</b>	<b>859,898</b>			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			41,704	41,704		41,704		41,704			9
10	Nursing and Medical Records	1,624,360	114,418	38,528	1,777,306	3,442	1,780,748	(2,278)	1,778,470			10
10a	Therapy	392,563	3,851	58,416	454,830		454,830		454,830			10a
11	Activities	37,452	2,562	3,233	43,247		43,247		43,247			11
12	Social Services	103,757	198	1,820	105,775		105,775		105,775			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	<b>2,158,132</b>	<b>121,029</b>	<b>143,701</b>	<b>2,422,862</b>	<b>3,442</b>	<b>2,426,304</b>	<b>(2,278)</b>	<b>2,424,026</b>			16
	<b>C. General Administration</b>											
17	Administrative	87,483		315,721	403,204	(67,127)	336,077		336,077			17
18	Directors Fees											18
19	Professional Services			24,378	24,378		24,378	(24,378)				19
20	Dues, Fees, Subscriptions & Promotions			67,614	67,614		67,614	(25,669)	41,945			20
21	Clerical & General Office Expenses	262,186	33,379	219,177	514,742		514,742	(128,798)	385,944			21
22	Employee Benefits & Payroll Taxes			638,174	638,174	43,535	681,709		681,709			22
23	Inservice Training & Education			1,572	1,572		1,572		1,572			23
24	Travel and Seminar			8,054	8,054		8,054		8,054			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			113,399	113,399		113,399		113,399			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	<b>349,669</b>	<b>33,379</b>	<b>1,388,089</b>	<b>1,771,137</b>	<b>(23,592)</b>	<b>1,747,545</b>	<b>(178,845)</b>	<b>1,568,700</b>			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,921,177</b>	<b>368,176</b>	<b>1,762,161</b>	<b>5,051,514</b>	<b>(14,036)</b>	<b>5,037,478</b>	<b>(184,854)</b>	<b>4,852,624</b>			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 Wilmette #0040998 Report Period Beginning: 6-01-07 Ending: 5-31-08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>D. Ownership</b>										
30	Depreciation			312,487	312,487	13,117	325,604		325,604		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			13,206	13,206	919	14,125		14,125		32
33	Real Estate Taxes			211,720	211,720		211,720	9,250	220,970		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			46,899	46,899		46,899		46,899		35
36	Other (specify):*			(170)	(170)		(170)	170			36
37	<b>TOTAL Ownership</b>			584,142	584,142	14,036	598,178	9,420	607,598		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation			493	493		493		493		38
39	Ancillary Service Centers		142,914		142,914		142,914		142,914		39
40	Barber and Beauty Shops			6,312	6,312		6,312		6,312		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			43,800	43,800		43,800		43,800		42
43	Other (specify):*		13,617	21,686	35,303		35,303		35,303		43
44	<b>TOTAL Special Cost Centers</b>		156,531	72,291	228,822		228,822		228,822		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,921,177	524,707	2,418,594	5,864,478		5,864,478	(175,434)	5,689,044		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 Wilmette

# 0040998

Report Period Beginning: 6-01-07

Ending:

5-31-08

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(533)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,198)	5		5
6	Rented Facility Space	(31,617)	21		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(38)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(2,058)	10		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(24)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(24,378)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(97,019)	21		24
25	Fund Raising, Advertising and Promotional	(25,669)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	9,250	33		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(150)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (175,434)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (175,434)		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.

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

BHF USE ONLY						
48		49		50		51
						52

Manorcare at Wilmette

ID# 0040998

Report Period Beginning: 6-01-07

Ending: 5-31-08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Purchase Svc - Phys Care	\$ (220)	10	1
2	Donations	(100)	21	2
3	G/L Assets - Eq Earn	170	36	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				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>	(150)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(533)	0	0	0	0	0	0	0	0	0	0	(533)	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	(3,198)	0	0	0	0	0	0	0	0	0	0	(3,198)	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	<b>TOTAL General Services</b>	<b>(3,731)</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>(3,731)</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	(2,278)	0	0	0	0	0	0	0	0	0	0	(2,278)	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	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	<b>TOTAL Health Care and Programs</b>	<b>(2,278)</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>(2,278)</b>	<b>16</b>
	<b>C. General Administration</b>													
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	(24,378)	0	0	0	0	0	0	0	0	0	0	(24,378)	19
20	Fees, Subscriptions & Promotions	(25,669)	0	0	0	0	0	0	0	0	0	0	(25,669)	20
21	Clerical & General Office Expenses	(128,798)	0	0	0	0	0	0	0	0	0	0	(128,798)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(178,845)</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>(178,845)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(184,854)</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>(184,854)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	9,250	0	0	0	0	0	0	0	0	0	0	9,250	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	170	0	0	0	0	0	0	0	0	0	0	170	36
37	<b>TOTAL Ownership</b>	<b>9,420</b>	<b>0</b>	<b>9,420</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>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(175,434)</b>	<b>0</b>	<b>(175,434)</b>	<b>45</b>									

**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
ManorCare, Inc	100	Health Care & Retirement Corp. of America (SEE H.O. COST REPORT)	Toledo, OH			

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 Home Office Allocation	\$ 315,721	HCR Manorcare, Inc.	100.00%	\$ 315,721	\$	1
2	V	Page						2
3	V	8						3
4	V							4
5	V							5
6	V	10a Therapy Management	22,725	Heartland Management Services	100.00%	22,725		6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 338,446			\$ 338,446	\$ *	14

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

Facility Name &amp; ID Number

Manorcare at Wilmette

#

0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

## 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 Wilmette

# 0040998

Report Period Beginning: 6-01-07

Ending: 5-31-08

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 ManorCare, Inc.  
 Street Address 333 North Summit Street  
 City / State / Zip Code Toledo, OH 43604  
 Phone Number ( 419-252-5500  
 Fax Number ( 419-252-5495

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.	\$ 59,848	\$ 5,524,012	\$ 117	1	
2	1	Dietary - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	1,061,370	577,717	5,524,012	1,739	2
3	5	Utilities - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.	497,772	5,524,012	977	3	
4	5	Utilities - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	2,002,556	5,524,012	3,281	4	
5	10	Nursing - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.		5,524,012		5	
6	10	Nursing - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	2,100,636	1,287,391	5,524,012	3,442	6
7	17	General & Admin - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.	41,222,846	32,327,667	5,524,012	80,932	7
8	17	General & Admin - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	102,324,370	42,519,840	5,524,012	167,662	8
9	22	Employee Benefits - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.	7,830,100	5,524,012	15,373	9	
10	22	Employee Benefits - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	17,187,062	5,524,012	28,162	10	
11	30	Depreciation - Direct	Accumulated Cost	2,813,673,080	369 Nurs. Facs.		5,524,012	0	11	
12	30	Depreciation - Pooled	Accumulated Cost	3,371,307,314	369 Nurs. Facs.	8,005,430	5,524,012	13,117	12	
13									13	
14	32	Interest						919	14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 182,291,990	\$ 76,712,615	\$ 315,721	25	

Facility Name & ID Number

Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**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	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	Conv Sub. Debentures						\$	\$		\$	1						
2	National City Bank						223,000	223,000			13,206	2					
3												3					
4												4					
5	Interest										919	5					
<b>Working Capital</b>																	
6												6					
7												7					
8												8					
9	<b>TOTAL Facility Related</b>						\$ 223,000	\$ 223,000			\$ 14,125	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>						\$ 223,000	\$ 223,000			\$ 14,125	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.)

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

B. Real Estate Taxes

<p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2007 report.		\$ 228,082	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 237,332	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 9,250	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 209,097	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$ 2,623	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$ _____	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 220,970	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2003	232,968	8
	2004	224,875	9
	2005	228,082	10
	2006	228,082	11
	2007	209,097	12
<b>FOR BHF USE ONLY</b>			
	13	FROM R. E. TAX STATEMENT FOR 2007 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

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

**Please send these items in with your completed 2008 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

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

FACILITY NAME Manorcare at Wilmette COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040998

CONTACT PERSON REGARDING THIS REPORT Craig Dekany

TELEPHONE 419-252-5740 FAX #: 419-254-5495

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

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>05-34-121-041-0000</u>	<u>See Attached</u>	\$ <u>4,014.58</u>	\$ <u>4,014.58</u>
2. <u>05-34-121-042-0000</u>	<u>See Attached</u>	\$ <u>1,441.44</u>	\$ <u>1,441.44</u>
3. <u>05-34-121-048-0000</u>	<u>See Attached</u>	\$ <u>3,819.86</u>	\$ <u>3,819.86</u>
4. <u>05-34-121-050-0000</u>	<u>See Attached</u>	\$ <u>3,267.12</u>	\$ <u>3,267.12</u>
5. <u>05-34-121-051-0000</u>	<u>See Attached</u>	\$ <u>3,662.34</u>	\$ <u>3,662.34</u>
6. <u>05-34-121-056-0000</u>	<u>See Attached</u>	\$ <u>100,919.02</u>	\$ <u>100,919.02</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. <u>See RE_Tax (2)</u>	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>117,124.36</u>	\$ <u>117,124.36</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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2001 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 Office of Health Finance at (217) 782-1630.

**2000 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Manorcare at Wilmette COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040998

CONTACT PERSON REGARDING THIS REPORT Craig Dekany

TELEPHONE 419-252-5740 FAX #: 419-254-5495

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

Enter the tax index number and real estate tax assessed for 2000 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 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>05-34-121-041-0000</u>	<u>See Attached</u>	\$ <u>3,834.96</u>	\$ <u>3,834.96</u>
2. <u>05-34-121-042-0000</u>	<u>See Attached</u>	\$ <u>1,455.80</u>	\$ <u>1,455.80</u>
3. <u>05-34-121-048-0000</u>	<u>See Attached</u>	\$ <u>4,493.53</u>	\$ <u>4,493.53</u>
4. <u>05-34-121-050-0000</u>	<u>See Attached</u>	\$ <u>2,920.74</u>	\$ <u>2,920.74</u>
5. <u>05-34-121-051-0000</u>	<u>See Attached</u>	\$ <u>3,576.53</u>	\$ <u>3,576.53</u>
6. <u>05-34-121-056-0000</u>	<u>See Attached</u>	\$ <u>75,691.08</u>	\$ <u>75,691.08</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>91,972.64</u>	\$ <u>91,972.64</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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Manorcare at Wilmette

# 0040998 Report Period Beginning:

6-01-07 Ending:

5-31-08

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 21,881 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 3

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

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

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

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

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

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1995</u>	<u>\$ 500,819</u>	<u>1</u>
2			<u>2007</u>	<u>3,225</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 504,044</b>	<b>3</b>

Facility Name &amp; ID Number    Manorcare at Wilmette

#    0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**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	80		1995	1969	\$ 661,737	\$ 108,418		\$ 108,418	\$	\$ 1,381,244	4
5	CR 5/31/03 AUDIT ADJ		1995		3,635,000						5
6	CR 5/31/03 AUDIT ADJ		1995		40,000						6
7											7
8											8
	<b>Improvement Type**</b>										
9	BUILDING IMPROVEMENTS (Current year Depreciation)					135,266		135,266		1,156,143	9
10				1983	7,273						10
11				1985	17,043						11
12				1988	1,961						12
13				1989	7,178						13
14				1990	20,800						14
15				1991	2,428						15
16				1992	34,209						16
17				1993	55,467						17
18	INSTALL GARBAGE DISPOSAL/EJECTORS			1995	1,726						18
19	STORAGE TANKS			1995	7,303						19
20	PAINTING			1995	2,355						20
21	FLOOR/WALL TILE			1995	1,643						21
22	VERTICLE VESSELS			1995	21,838						22
23	CARPET CLEANING			1996	1,197						23
24	CAPITALIZED LABOR			1996	4,074						24
25	CR 5/31/99 AUDIT ADJ			1996	(4,074)						25
26	SIGN			1996	162						26
27	ELECTRICAL			1996	181,279						27
28	GENERAL REQUIREMENTS			1996	110,589						28
29	FLOORING/CEILING			1996	75,391						29
30	ARCHITECT/ENGINEER/LEGAL FEES			1996	52,531						30
31	CR 5/31/99 AUDIT ADJ			1996	(16,232)						31
32	CARPENTRY/MASONRY			1996	35,295						32
33	MILLWORK			1996	17,943						33
34	DOOR & WINDOW FRAMES			1996	26,753						34
35	FINISH STUD/DRYWALL			1996	8,964						35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**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	<u>PAINING/WALLCOVERINGS</u>	1996	\$ 28,690	\$		\$	\$	\$	37
38	<u>PLUMBING</u>	1996	63,189						38
39	<u>HVAC</u>	1996	22,253						39
40	<u>CORNER GUARDS</u>	1996	4,423						40
41	<u>NURSE CALL STATION</u>	1996	32,513						41
42	<u>LIGHTING</u>	1996	15,386						42
43	<u>PERMITS</u>	1996	4,646						43
44	<u>CORPORATE OVERHEAD</u>	1996	86,993						44
45	<u>CR 5/31/99 AUDIT ADJ</u>	1996	(86,993)						45
46	<u>TRAVEL/DELIVERY</u>	1996	13,507						46
47	<u>SIGNS</u>	1996	2,875						47
48	<u>KICKPLATES</u>	1996	1,697						48
49	<u>CABLE/WIRING</u>	1996	2,218						49
50	<u>CARPET</u>	1996	37,911						50
51	<u>WALLCOVERINGS</u>	1996	30,453						51
52	<u>NEW COIL</u>	1996	6,413						52
53	<u>PIPING/INSULATION</u>	1996	10,765						53
54	<u>PUMP UPGRADE</u>	1996	2,639						54
55	<u>RANGE GUARD</u>	1996	1,649						55
56	<u>NURSE CALL SYSTEM</u>	1997	7,208						56
57	<u>ARCHITECT/ENGINEER FEES</u>	1997	3,491						57
58	<u>GENERAL CONTRACTOR</u>	1997	21,640						58
59	<u>FURNISH &amp; INSTALL HEATER</u>	1997	5,109						59
60	<u>REPLACE DOORS/ALARM</u>	1997	2,957						60
61	<u>REPLACE WATER LINE</u>	1997	2,423						61
62	<u>CORPORATE OVERHEAD</u>	1997	10,516						62
63	<u>CR 5/31/99 AUDIT ADJ</u>	1997	(10,516)						63
64	<u>SITE PREP/LANDSCAPE</u>	1997	11,180						64
65	<u>FLOORING</u>	1997	916						65
66	<u>ROOFTOP A/C</u>	1997	39,990						66
67	<u>FACILITY PLAN ALLOC</u>	1997	5,964						67
68	<u>CR 5/31/99 AUDIT ADJ</u>	1997	(5,964)						68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 5,387,974	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	70

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

Facility Name &amp; ID Number    Manorcare at Wilmette

#    0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,387,974	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	1
2	INSTALL NEW SUNROOM	1997	59,481						2
3	ASBESTOS REMOVAL	1997	19,675						3
4	ELECTRICAL	1997	4,156						4
5	ROOF WORK	1997	1,129						5
6	VINYL SHED	1997	803						6
7	ELECTRICAL	1998	17,790						7
8	PAINTING/ROOF/SIDING/CONCRETE	1998	20,304						8
9	BEAMS/STEEL	1998	4,320						9
10	CARPENTRY	1998	4,532						10
11	GENERAL CONTRACTOR FEES	1998	4,416						11
12	CARPET	1998	4,767						12
13	REMOVE & INSTALL DIFUSERS/DUCTS	1998	1,865						13
14	INSTALL DOORS	1998	4,466						14
15	CORPORATE OVERHEAD	1998	1,651						15
16	CR 5/31/99 AUDIT ADJ	1998	(1,651)						16
17	ENIGNEER/ARCHITECT FEES	1998	1,539						17
18	PLUMBING	1998	11,963						18
19	ELECTRICAL	1998	4,659						19
20	DEVELOPERS	1998	5,555						20
21	HVAC	1998	9,751						21
22	SIGN	1998	14,116						22
23	ROOFING	1998	3,725						23
24	PAVING	1998	17,975						24
25	PAINTING/WALLCOVERING	1999	1,418						25
26	FLOORING/CEILING	1999	3,964						26
27	HVAC	1999	6,727						27
28	DOOR/WINDOW	1999	2,938						28
29	ROOFING	1999	6,915						29
30	ARCHITECT	1999	15,472						30
31	KICKPLATES, HANDRAILS	1999	2,938						31
32	REMOVE OLD BOILER	1999	980						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,646,313	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	34

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

Facility Name &amp; ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,646,313	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	1
2	BUILDING DECORATIONS	1999	4,680						2
3	A/C UPGRADE	1999	17,360						3
4	BOILER CONTROLS	1999	23,650						4
5	ENGINEERING SERVICE	1999	779						5
6	VWC RES RMS/CORRIDORS	2000	8,025						6
7	ACCESS PANEL/AC UNIT	2000	520						7
8	AIR CONDITIONING UNIT	2000	4,121						8
9	ROOF REPAIRS	2000	1,065						9
10	ELEVATOR UPGRADE	2000	590						10
11	CIRCUIT BOARD - FIRE ALARM	2000	2,461						11
12	ROOF INSPECTION	2001	650						12
13	INJECTOR PUMP	2001	2,697						13
14	FREIGHT ON CARPET	2001	316						14
15	CARPET	2001	6,426						15
16	FREIGHT ON CARPET	2001	55						16
17	CARPET	2001	2,790						17
18	CARPET	2001	2,141						18
19	FAN COIL UNITS	2001	41,483						19
20	CARPET	2001	2,374						20
21	ROOF	2001	4,086						21
22	ROOFING	2001	7,151						22
23	ROOF	2001	1,800						23
24	WINDOWS	2002	15,000						24
25	ROOF	2002	1,886						25
26	RENOVATION-OVERHEAD & INTEREST	2002	4,258						26
27	CR 5/31/03 AUDIT ADJ	2002	(4,258)						27
28	RENOVATION-GENERAL CONST & ELECT	2002	55,642						28
29	RENOVATION-CARPET	2002	13,724						29
30	STAINLESS STEEL WALLCOVER	2002	6,780						30
31	BOLLARDS AROUND COOLING TOWERS	2002	3,386						31
32	WINDOWS	2002	14,606						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,892,555	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	34

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

Facility Name &amp; ID Number    Manorcare at Wilmette

#    0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,892,555	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	1
2	DOUBLE DOORS	2002	3,985						2
3	CARPET	2002	770						3
4	FREIGHT ON CARPET	2002	103						4
5	ROOF	2002	6,130						5
6	ROOF	2002	3,065						6
7	ROOF	2002	2,680						7
8	INSTALL CARPET	2002	458						8
9	INSTALL THREE DRAINS	2003	1,341						9
10	METAL STEEL DOOR	2003	1,000						10
11	METAL STEEL DOOR	2003	1,890						11
12	ARCHITECTURAL ENGINEERING	2003	602						12
13	ARCHITECTURAL ENGINEERING	2003	1,101						13
14	CARPET	2003	1,580						14
15	FREIGHT ON CARPET	2003	84						15
16	FREIGHT ON CARPET	2003	48						16
17	15 LIGHT FIXTURES	2003	3,600						17
18	BORDER	2003	629						18
19	BORDER	2003	131						19
20	VINYL WALL COVERING	2003	997						20
21	VINYL WALL COVERING	2003	581						21
22	BORDER	2003	179						22
23	BORDER	2003	149						23
24	VINYL WALL COVERING	2003	1,470						24
25	FREIGHT ON CARPET	2003	73						25
26	METAL DOOR AND INSTALLATION	2003	2,620						26
27	FLOORING AND VINYL WALL COV	2003	25,902						27
28	ARTWORK	2004	2,283						28
29	FREIGHT ON WINDOW TREATMENT	2004	97						29
30	CARPET	2004	1,580						30
31	FLOORING AND VINYL WALL COV	2004	400						31
32	CASH RECEIPT FOR CARPET	2004	(1,580)						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,956,502	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	34

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

Facility Name &amp; ID Number    Manorcare at Wilmette

#    0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 5,956,502	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	1
2	CONCRETE SLAB	2004	670						2
3	ARCH & ENGINEERING COST	2004	8,693						3
4	VWC	2004	1,270						4
5	FLOORING	2004	2,145						5
6	PAINTING	2004	11,005						6
7	Building Décor / 3 years Ta	2004	70						7
8	ARTWORK	2004	2,123						8
9	PAINTING	2004	4,635						9
10	Building Décor / 3 years Ta	2004	241						10
11	VWC	2004	990						11
12	INCANDESCENT EXPLOSION LI	2004	1,384						12
13	LAMP FIXTURES DUPLEX RECE	2004	5,450						13
14	HOBART OVEN	2004	2,436						14
15	INSTALL SINK & FAUCET	2005	1,110						15
16	CARPET	2005	1,350						16
17	FREIGHT ON CARPET	2005	77						17
18	CARPET	2005	1,733						18
19	Dumpster Corral	2005	14,222						19
20	PAINTING	2004	(4,635)						20
21	NEW CEILIN TILE	2005	4,314						21
22	INTERIOR RENOVATION	2005	6,000						22
23	CEILING PANELS	2005	1,875						23
24	INSTALL DOOR	2005	1,722						24
25	DOUBLE EGRESS DOOR	2005	5,755						25
26	Renov-Carpentry/Millwork	2005	70,189						26
27	Renov-Gen O/H & Int. on Construction	2005	70,345						27
28	Renov-Custom Casework	2005	3,860						28
29	Renov-Carpeting/Pads/ WC/Corner Guards	2005	14,643						29
30	Renov-Fire Sprinkler Sys.	2005	6,215						30
31	Renov-Plumbing	2005	2,247						31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,198,635	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	34

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

Facility Name &amp; ID Number    Manorcare at Wilmette

#    0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 6,198,635	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	1
2	Renov-Basic Electrical	2005	12,120						2
3	2 Btyan Boilers	2005	45,280						3
4	Light Fixtures	2005	2,534						4
5	Fire system	2005	25,895						5
6	INSTALL RESET CONTROL	2005	2,105						6
7	Renov-Gen O/H & Int. on Construction	2006	34,385						7
8	Renov-Carp./Lobby Fin./Doors/Windows/HVAC	2006	78,084						8
9	Renov-HM Doors/Frames/Plumbing	2006	35,064						9
10	Renov-Resilient Flooring	2006	30,265						10
11	Renov-Carpet/Pads/WC/Corner Guards	2006	9,666						11
12	Renov - Basic Electrical	2006	16,811						12
13	wallcovering	2006	539						13
14	FLOORING	2006	7,500						14
15	fan coil unit	2006	5,870						15
16	flooring	2006	8,885						16
17	carpet	2006	4,755						17
18	carpet	2006	1,818						18
19	fire rated access panels	2007	25,525						19
20	SPRINKLER SYSTEM	2007	3,093						20
21	000000000737 REPAIR ROOF	2007	2,365						21
22	000000000749 GUTTERS AND SPOUTS	2007	4,748						22
23	000000000752 ENGINEERING	2007	4,950						23
24	000000000767 1407 1ST FLR RES ROOMS	2007	1,851						24
25	000000000768 1407 1ST FLR RES ROOMS	2007	2,084						25
26	000000000770 1407 1ST FLR RES ROOMS	2007	14,960						26
27	SITE DEVELOPMENT	2008	11,650						27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,591,437	\$ 243,684		\$ 243,684	\$	\$ 2,537,387	34

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

Facility Name & ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward	\$ 6,591,437	\$ 243,684		\$ 243,684	\$	\$ 2,537,387		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 6,591,437	\$ 243,684		\$ 243,684	\$	\$ 2,537,387		34

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

Facility Name & ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12G, Carried Forward	\$ 6,591,437	\$ 243,684		\$ 243,684	\$	\$ 2,537,387		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 6,591,437	\$ 243,684		\$ 243,684	\$	\$ 2,537,387		34

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

Facility Name & ID Number Manorcare at Wilmette # 0040998 Report Period Beginning: 6-01-07 Ending: 5-31-08

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	\$ 1,455,794	\$ 68,803	\$ 68,803	\$		\$ 1,168,681	71
72	Current Year Purchases	128,242						72
73	Fully Depreciated Assets							73
74	Home Office Allocation			13,117	13,117			74
75	TOTALS	\$ 1,584,036	\$ 68,803	\$ 81,920	\$ 13,117		\$ 1,168,681	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$	8,679,517	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	312,487	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$	325,604	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	13,117	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	3,706,068	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.

Facility Name & ID Number Manorcare at Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending: 5-31-08

**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:	<u>N/A</u>			\$ _____			3
4	Additions				_____			4
5					_____			5
6					_____			6
7	<b>TOTAL</b>				\$ _____			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.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

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: \$ 46,899 Description: O2 Concentrators, Wheelchairs, Gerichairs, Elect. 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			\$ _____	\$ _____	17
18			_____	_____	18
19			_____	_____	19
20			_____	_____	20
21	<b>TOTAL</b>		\$ _____	\$ _____	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.

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	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)	
<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	10a	3384 hrs	\$ 134,939	436	\$ 10,897	\$ 1,014	3,820	\$ 146,850	1
2	Licensed Speech and Language Development Therapist	10a	1839 hrs	89,318	182	4,562	41	2,021	93,921	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	4792 hrs	168,306	1,718	42,957	2,796	6,510	214,059	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	5,39,2	# of prescrpts				142,914		142,914	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>P/S X-Ray &amp; Lab</u>	5,43,3					21,686		21,686	13
14	TOTAL			\$ 392,563	2,336	\$ 58,416	\$ 168,451	12,351	\$ 619,430	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 Manorcare at Wilmette# 0040998Report Period Beginning: 6-01-07

Ending:

5-31-08

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 5-31-08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 3,050	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (121,597) )	671,555		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	9,829		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 684,434	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	504,044		13
14	Buildings, at Historical Cost	6,591,436		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,584,035		16
17	Accumulated Depreciation (book methods)	(3,706,068)		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):	64,207		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,037,654	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,722,088	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 44,967	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	265,531		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	234,249		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36		69,283		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 614,030	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	223,000		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	1,038		42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 224,038	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 838,068	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,884,020	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,722,088	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,959,610	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,959,610	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	(564,669)	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)	\$ (564,669)	17
	<b>B. Transfers (Itemize):</b>		
18	Change in Interdivision	489,079	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 489,079	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,884,020	24 *

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

Facility Name & ID Number Manorcare at Wilmette# 0040998Report Period Beginning: 6-01-07Ending: 5-31-08**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	\$ 5,173,527	1
2	Discounts and Allowances for all Levels	(892,173)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,281,354	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	807,325	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 807,325	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	533	12
13	Barber and Beauty Care	8,167	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	31,617	16
17	Sale of Drugs	170,673	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 210,992	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	100	24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 100	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28		38	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 38	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,299,809	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	857,515	31
32	Health Care	2,422,862	32
33	General Administration	1,771,137	33
<b>B. Capital Expense</b>			
34	Ownership	584,142	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	228,822	35
36	Provider Participation Fee		36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,864,478	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(564,669)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (564,669)	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 Wilmette

# 0040998

Report Period Beginning:

6-01-07

Ending:

5-31-08

**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	1,697	1,822	\$ 70,490	\$ 38.69	1
2	Assistant Director of Nursing	1,938	2,080	66,979	32.20	2
3	Registered Nurses	15,806	16,963	515,343	30.38	3
4	Licensed Practical Nurses	11,658	12,512	299,563	23.94	4
5	CNAs & Orderlies	61,238	65,721	777,758	11.83	5
6	CNA Trainees	24	26	262	10.08	6
7	Licensed Therapist	3,550	4,080	159,062	38.99	7
8	Rehab/Therapy Aides	2,870	3,298	94,230	28.57	8
9	Activity Director					9
10	Activity Assistants	3,678	3,973	37,452	9.43	10
11	Social Service Workers	3,869	4,181	103,757	24.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,531	19,161	247,544	12.92	15
16	Dishwashers					16
17	Maintenance Workers	1,799	1,940	39,440	20.33	17
18	Housekeepers	10,342	11,136	126,392	11.35	18
19	Laundry					19
20	Administrator	2,080	2,080	87,483	42.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,225	15,671	262,186	16.73	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	2,145	2,319	33,236	14.33	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	154,450	166,963	\$ 2,921,177 *	\$ 17.50	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	41,704	5,9,3	36
37	Medical Records Consultant	Monthly	2,787	5,10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,621	5,10,3	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)	Monthly	240	5,10,3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 47,352		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	Monthly	\$ 11,014	5,10,3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 11,014		53





**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 \$1784.81
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes \$4785.19 If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5-10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 40,387 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. \$ 43,800  
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? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
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? \_\_\_\_\_  
**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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.