

Facility Name & ID Number Manorcare of Kankakee

0049429 Report Period Beginning: 06/01/08 Ending: 05/31/09

III. STATISTICAL DATA

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

	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	107	Skilled (SNF)	107	39,055	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	107	TOTALS	107	39,055	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	Private Pay	4 Other	Total	
8	SNF	19,025	6,898	9,972	35,895	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,025	6,898	9,972	35,895	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.91%

D. How many bed-hold days during this year were paid by the Department? 5 (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 107 and days of care provided 8,170

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 Fiscal Year: 05/31

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/08 Ending: 05/31/09

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	208,517	16,926	6,564	232,007	1,888	233,895		233,895		1
2	Food Purchase		189,856		189,856		189,856		189,856		2
3	Housekeeping	122,975	21,445	366	144,786		144,786		144,786		3
4	Laundry	45,551	11,115		56,666		56,666	(4,745)	51,921		4
5	Heat and Other Utilities			161,603	161,603	3,581	165,184		165,184		5
6	Maintenance	37,611	32,949	57,867	128,427		128,427		128,427		6
7	Other (specify):* Medical Waste			736	736		736		736		7
8	TOTAL General Services	414,654	272,291	227,136	914,081	5,469	919,550	(4,745)	914,805		8
	B. Health Care and Programs										
9	Medical Director			8,400	8,400		8,400		8,400		9
10	Nursing and Medical Records	2,062,526	173,073	28,312	2,263,911	18,884	2,282,795		2,282,795		10
10a	Therapy	536,542	5,819	64,774	607,135		607,135		607,135		10a
11	Activities	62,502	1,055	1,251	64,808		64,808		64,808		11
12	Social Services	90,901			90,901		90,901		90,901		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,752,471	179,947	102,737	3,035,155	18,884	3,054,039		3,054,039		16
	C. General Administration										
17	Administrative	69,279		306,588	375,867	(92,619)	283,248		283,248		17
18	Directors Fees										18
19	Professional Services			21,723	21,723	(17,899)	3,824	(3,824)			19
20	Dues, Fees, Subscriptions & Promotions			53,665	53,665		53,665	(21,460)	32,205		20
21	Clerical & General Office Expenses	183,779	36,431	471,654	691,864	2,044	693,908	(446,699)	247,209		21
22	Employee Benefits & Payroll Taxes			666,663	666,663	31,751	698,414		698,414		22
23	Inservice Training & Education			1,793	1,793		1,793		1,793		23
24	Travel and Seminar			4,581	4,581		4,581		4,581		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			152,539	152,539		152,539		152,539		26
27	Other (specify):*										27
28	TOTAL General Administration	253,058	36,431	1,679,206	1,968,695	(76,723)	1,891,972	(471,983)	1,419,989		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,420,183	488,669	2,009,079	5,917,931	(52,370)	5,865,561	(476,728)	5,388,833		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 of Kankakee

#0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			196,461	196,461	9,776	206,237		206,237			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(1,336)	(1,336)	42,594	41,258		41,258			32
33	Real Estate Taxes			45,912	45,912		45,912		45,912			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			27,698	27,698		27,698		27,698			35
36	Other (specify):*											36
37	TOTAL Ownership			268,735	268,735	52,370	321,105		321,105			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		219,897		219,897		219,897		219,897			39
40	Barber and Beauty Shops			5,339	5,339		5,339		5,339			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			58,744	58,744		58,744		58,744			42
43	Other (specify):* IV X-Ray & Lab		16,049	40,492	56,541		56,541		56,541			43
44	TOTAL Special Cost Centers		235,946	104,575	340,521		340,521		340,521			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,420,183	724,615	2,382,389	6,527,187		6,527,187	(476,728)	6,050,459			45

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

Manorcare of Kankakee

ID# 0049429

Report Period Beginning: 06/01/08

Ending: 05/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending Income	\$ (533)	21	1
2	Misc. Income	(1,117)	21	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				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	(1,650)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(4,745)	0	0	0	0	0	0	0	0	0	0	(4,745)	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	(4,745)	0	(4,745)	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	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	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	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	(3,824)	0	0	0	0	0	0	0	0	0	0	(3,824)	19
20	Fees, Subscriptions & Promotions	(21,460)	0	0	0	0	0	0	0	0	0	0	(21,460)	20
21	Clerical & General Office Expenses	(446,699)	0	0	0	0	0	0	0	0	0	0	(446,699)	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	TOTAL General Administration	(471,983)	0	(471,983)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(476,728)	0	(476,728)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/08 Ending:05/31/09

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
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	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	0	0	0	0	0	0	0	0	0	0	0	0	37
	Ancillary Expense													
	E. Special Cost Centers													
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	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(476,728)	0	0	0	0	0	0	0	0	0	0	(476,728)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR 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	\$ 306,588	HCR Manor Care, Inc.	100.00%	\$ 306,588	\$	1
2	V	Page						2
3	V	8						3
4	V							4
5	V							5
6	V	10a	20,467	Heartland Rehab Services, LLC	100.00%	20,467		6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 327,055			\$ 327,055	\$ *	14

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/08 Ending: 05/31/09

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	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 of Kankakee

0049429

Report Period Beginning:

06/01/08

Ending: 05/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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

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	2,759,273,494	369 Nurs. Fac.	\$ 1,686	\$ 5,582,804	\$ 3	1	
2	1	Dietary - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	1,103,816	559,529	5,582,804	1,885	2
3	5	Utilities - Direct	Accumulated Cost	2,759,273,494	369 Nurs. Fac.	287,502		5,582,804	582	3
4	5	Utilities - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	1,755,769		5,582,804	2,999	4
5	10	Nursing - Direct	Accumulated Cost	2,759,273,494	369 Nurs. Fac.			5,582,804	0	5
6	10	Nursing - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	1,773,058	1,106,606	5,582,804	3,029	6
7	17	General & Admin - Direct	Accumulated Cost	2,759,273,494	369 Nurs. Fac.	30,646,209		5,582,804	62,006	7
8	17	General & Admin - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	88,964,011	51,489,483	5,582,804	151,963	8
9	22	Employee Benefits - Direct	Accumulated Cost	2,759,273,494	369 Nurs. Fac.	6,188,752		5,582,804	12,522	9
10	22	Employee Benefits - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	11,257,416		5,582,804	19,229	10
11	30	Depreciation - Direct	Accumulated Cost	2,759,273,494	369 Nurs. Fac.			5,582,804	0	11
12	30	Depreciation - Pooled	Accumulated Cost	3,268,346,175	369 Nurs. Fac.	5,722,441		5,582,804	9,776	12
13										13
14	32	Interest				10,928,075			42,594	14
15		Non-Nursing Home Allocations				28,224,463				15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 186,853,198	\$ 53,155,618		\$ 306,588	25

Facility Name & ID Number

Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/08

Ending:

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IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Conv. Sub Debentures		X	Facility			\$ 844,222	\$ 844,222		5.0454	\$ 42,594	1							
2												2							
3												3							
4												4							
5												5							
Working Capital																			
6												6							
7												7							
8	Interest Income Other										(1,336)	8							
9	TOTAL Facility Related						\$ 844,222	\$ 844,222			\$ 41,258	9							
B. Non-Facility Related*																			
10												10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$	14							
15	TOTALS (line 9+line14)						\$ 844,222	\$ 844,222			\$ 41,258	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.)

Facility Name & ID Number Manorcare of Kankakee

0049429

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Ending:

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,938 B. General Construction Type: Exterior Masonry Frame Steel, Fire Resistant Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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>1981</u>	<u>\$ 29,077</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 29,077	3

Facility Name & ID Number Manorcare of Kankakee# 0049429

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Ending:

05/31/09**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	88			1969	\$ 566,769	\$ 9,418		\$ 9,418		\$ 933,285	4
5	9			1988	533,782						5
6	10			1990	60,931						6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					110,659		110,659		1,852,854	9
10				1980	14,866						10
11				1981	90,159						11
12				1982	16,908						12
13				1983	11,723						13
14				1985	33,632						14
15				1987	56,199						15
16		RETIREMENTS		1987	(30,337)						16
17				1988	65,707						17
18				1989	92,574						18
19				1990	34,128						19
20				1991	13,615						20
21				1992	46,361						21
22		RETIREMENTS		1992	(5,120)						22
23				1993	359,644						23
24				1994	26,647						24
25				1995	85,884						25
26		CORRIDOR OVERLAY		1996	4,830						26
27				1996	2,444						27
28				1996	2,647						28
29				1996	7,272						29
30		C/R 5/31/99 AUDIT ADJ 1a - CAPITALIZED LABOR		1996	(7,272)						30
31				1996	6,000						31
32				1996	2,362						32
33		REPLACE HEATER TANK		1996	3,921						33
34				1996	26,843						34
35				1996	1,104						35
36				1996	2,793						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 & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	1996	\$ 11,690	\$		\$	\$	\$	37
38	1996	7,061						38
39	1996	3,860						39
40	1996	1,730						40
41	1996	2,295						41
42	1996	6,811						42
43	1997	10,515						43
44	1997	(10,515)						44
45	1997	2,271						45
46	1997	2,911						46
47	1997	12,873						47
48	1997	1,790						48
49	1997	6,068						49
50	1997	1,927						50
51	1997	10,539						51
52	1997	22,190						52
53	1997	3,465						53
54	1997	5,964						54
55	1997	(5,964)						55
56	1997	57,390						56
57	1997	5,000						57
58	1997	1,419						58
59	1997	3,782						59
60	1998	6,739						60
61	1998	8,286						61
62	1998	4,000						62
63	1998	7,000						63
64	1998	2,211						64
65	1998	1,651						65
66	1998	(1,651)						66
67	1998	20,198						67
68	1998	3,000						68
69	1998	3,390						69
70		\$ 2,346,912	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	70

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

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,346,912	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	1
2	CARPETING	1998	1,169						2
3	ELECTRICAL/LIGHTING	1998	149						3
4	PAINTING/WALLCOVERING	1998	552						4
5	GENERAL CONTRACTOR FEES	1998	2,507						5
6	SIGNAGE	1998	11,862						6
7	HVAC	1998	3,135						7
8	LANDSCAPING	1998	4,950						8
9	PAINTING/WALLCOVERING	1999	819						9
10	SIGNAGE	1999	1,725						10
11	SECURE CARE SYSTEM	1999	1,278						11
12	COMPRESSOR CHILLER	1999	6,505						12
13	PAGER/SPEAKER SYSTEM	1999	3,900						13
14	NEW DOOR FRAME	1999	1,581						14
15	HOT WATER COMPRESSOR	1999	45,135						15
16	CARPENTRY & ROOFING	2000	148,330						16
17	CARPETING & PADS	2000	12,448						17
18	C/R 5/31/03 AUDIT ADJ #1a - Carpet & Pads	2000	(235)						18
19	WALLCOVERING	2000	48,471						19
20	C/R 5/31/03 AUDIT ADJ #1b - Wallcoverings	2000	(272)						20
21	C/R 5/31/03 AUDIT ADJ #1c - Reclass Equipment	2000	(9,179)						21
22	DEVELOPERS COST - ARCADIA DINING	2000	38,406						22
23	C/R 5/31/03 AUDIT ADJ #1d -Dev. Cost Arcadia Dining	2000	(38,406)						23
24	BORDER	2000	134						24
25	C/R 5/31/03 AUDIT ADJ #1e - Border	2000	(8)						25
26	WALL VINYL - ARCADIA DINING	2000	819						26
27	WALLCOVERING	2000	156						27
28	PAINTING/WALLCOVERING - ARCADIA DINING	2000	3,410						28
29	CARPET	2000	188						29
30	2 A/C UNIT	2001	1,431						30
31	INSTALL SPRINKLER SYSTEM	2001	2,465						31
32	DRAPES	2001	1,520						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,641,857	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	34

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

Facility Name & ID Number Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,641,857	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	1
2	<u>DOORS</u>	2001	1,056						2
3	<u>FREIGHT ON WALLCOVERINGS</u>	2001	205						3
4	<u>C/R 5/31/03 AUDIT ADJ #1f - Freight on Wallcoverings</u>	2001	(53)						4
5	<u>VWC</u>	2001	5,136						5
6	<u>NEW LANDSCAPING</u>	2001	9,200						6
7	<u>VWC</u>	2001	2,713						7
8	<u>C/R 5/31/03 AUDIT ADJ #2h - VWC</u>	2001	(160)						8
9	<u>INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr</u>	2001	20,613						9
10	<u>INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr</u>	2002	5,064						10
11	<u>INTERIOR - FLOORING & VWC</u>	2002	20,256						11
12	<u>C/R 5/31/03 AUDIT ADJ #2e - Overhead & Interest</u>	2002	(20,256)						12
13	<u>INTERIOR - FLOORING & VWC</u>	2002	69,157						13
14	<u>C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC</u>	2002	(206)						14
15	<u>C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC</u>	2002	(289)						15
16	<u>WALLCOVERING AND BORDER</u>	2002	2,400						16
17	<u>WALL BORDER</u>	2002	89						17
18	<u>VWC</u>	2002	538						18
19	<u>WALL BORDER</u>	2002	28						19
20	<u>INTERIOR - FLOORING & VWC (Audit Adj #2a) Change Yr</u>	2002	24,133						20
21	<u>PLUMBING AND ELECTRICAL (Audit Adj #2c) Change Yr</u>	2002	8,576						21
22	<u>INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr</u>	2002	34,302						22
23	<u>INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr</u>	2003	26,714						23
24	<u>C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC</u>	2003	(450)						24
25	<u>C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC</u>	2003	(909)						25
26	<u>WINDOW TREATMENTS</u>	2003	1,845						26
27	<u>OVERHEAD & INTEREST</u>	2003	6,809						27
28	<u>C/R 5/31/03 AUDIT ADJ #2j - Overhead & Interest</u>	2003	(6,809)						28
29	<u>OVERHEAD & INTEREST</u>	2003	450						29
30	<u>C/R 5/31/03 AUDIT ADJ #2d - Overhead & Interest</u>	2003	(450)						30
31	<u>RETROADDITION \$133 disallowed per audit</u>	2003							31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,851,559	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	34

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

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,851,559	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	1
2	TILE FLOORING	2003	1,946						2
3	FLOORING	2003	2,384						3
4	DOORS	2003	14,965						4
5	FENCE	2003	8,250						5
6	ceramic tile	2004	2,385						6
7	RENOVATION/ 406-01404C \$13,607 disallowed per audit	2005							7
8	PEDIMAT MATTING	2005	1,455						8
9									9
10	Entrance/Porch - add sprinkler system in canopy area	2004	3,550						10
11	Entrance/Porch - replace post & resurface floor	2005	5,940						11
12	Carpet & Cove Base	2005	3,250						12
13	Locksets, Simplex keyless	2005	3,109						13
14	HVAC System & electrical	2005	447,358						14
15	O/H & Interest - non-allowable per audit \$209,630								15
16	Wallcovering & Paint	2005	7,000						16
17	20 Amp Disconnect 200 for Chiller	2005	753						17
18	New sidewalks	2005	7,150						18
19	Ceramic Tile Walls/Floors Arcadia Shower	2006	4,100						19
20	Man door replacement	2006	1,141						20
21	Upgrade Kitchen Hood to UL300 fire system	2006	768						21
22	Privacy Fence	2006	820						22
23									23
24	Wallcovering & Rubber Cove Base	2006	7,155						24
25	Upgrade 3 Doors	2006	12,750						25
26	Upgrade Kitchen Walls	2006	3,150						26
27	New Plumbing in Hallway	2006	4,140						27
28	Show Room Renovation and Electric in Therapy Area	2006	21,850						28
29	Cabinets/Work Station in Dinning Room	2006	4,260						29
30	Fire Rated Doors (3)	2007	9,995						30
31	Drainage system	2007	8,235						31
32	Flooring	2007	59,107						32
33	Renov. - Gutter, Facia, & Soffit	2007	37,964						33
34	TOTAL (lines 1 thru 33)		\$ 3,536,489	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	34

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

Facility Name & ID Number Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 3,536,489	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	1
2	2007	9,150						2
3	2007	2,036						3
4	2008	5,749						4
5								5
6	2008	12,995						6
7	2008	66,710						7
8	2008	5,358						8
9	2008	4,060						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		\$ 3,642,547	\$ 120,077		\$ 120,077	\$	\$ 2,786,139	34

**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	\$ 1,162,416	\$ 76,384	\$ 76,384			\$ 918,181	71
72	Current Year Purchases	61,478						72
73	Fully Depreciated Assets							73
74				9,776	9,776			74
75	TOTALS	\$ 1,223,894	\$ 76,384	\$ 86,160	\$ 9,776		\$ 918,181	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)	\$ 4,895,518	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 196,461	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 206,237	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,776	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,704,320	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	Various	\$ 1,115	92
93			93
94			94
95		\$ 1,115	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions. YES NO

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

8. List separately any amortization of lease expense included on page 4, line 34. _____

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 27,698 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	N/A		\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____ /2010 \$ _____

13. _____ /2011 \$ _____

14. _____ /2012 \$ _____

* 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)	
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	3712	hrs	\$ 153,202	21	\$ 1,191	\$ 1,167	3,733	\$ 155,560	1
2	Licensed Speech and Language Development Therapist	10a	1837	hrs	75,772	61	3,485		1,898	79,257	2
3	Licensed Recreational Therapist			hrs		666	37,975		666	37,975	3
4	Licensed Physical Therapist	10a	2027	hrs	83,673	31	1,771	4,652	2,058	90,096	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 prescrpts				219,897		219,897	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>IV Therapy</u>	43, 2						16,049		16,049	12
13	Other (specify): <u>X-Ray & Lab</u>	43, 3					40,492			40,492	13
14	TOTAL				\$ 312,647	779	\$ 84,914	\$ 241,765	8,355	\$ 639,326	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 of Kankakee

0049429

Report Period Beginning: 06/01/08

Ending: 05/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/09 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (35,431)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>652,063</u>)	1,000,914		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,273		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 968,756	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	29,077		13
14	Buildings, at Historical Cost	3,642,547		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,223,894		16
17	Accumulated Depreciation (book methods)	(3,704,320)		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>CIP</u>	1,115		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,192,313	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,161,069	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 72,171	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	311,065		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	41,609		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accrued Payable</u>	118,605		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 543,450	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	18,863		42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 18,863	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 562,313	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,598,756	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,161,069	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,841,902	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,841,902	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,079,261	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)	\$ 1,079,261	17
	B. Transfers (Itemize):		
18	Change in Interdivision	(1,322,407)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (1,322,407)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,598,756	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Kankakee# 0049429Report Period Beginning: 06/01/08Ending: 05/31/09

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,371,133	1
2	Discounts and Allowances for all Levels	(520,630)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,850,503	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,410,341	6
7	Oxygen	63,099	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,473,440	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	533	12
13	Barber and Beauty Care	6,125	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	3,733	15
16	Rental of Facility Space		16
17	Sale of Drugs	224,506	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,642	19
20	Radiology and X-Ray	6,600	20
21	Other Medical Services	22,026	21
22	Laundry	4,745	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 280,910	23
D. Non-Operating Revenue			
24	Contributions	478	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 478	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Misc. Income & Purchase Discounts</u>	1,117	28
28a	<u>Late Charges</u>		28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,117	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,606,448	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	914,081	31
32	Health Care	3,035,155	32
33	General Administration	1,968,695	33
B. Capital Expense			
34	Ownership	268,735	34
C. Ancillary Expense			
35	Special Cost Centers	281,777	35
36	Provider Participation Fee	58,744	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,527,187	40
41	Income before Income Taxes (line 30 minus line 40)**	1,079,261	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,079,261	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 of Kankakee**

0049429

Report Period Beginning:

06/01/08

Ending:

05/31/09

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,916	2,088	\$ 72,990	\$ 34.96	1
2	Assistant Director of Nursing	3,589	3,912	108,003	27.61	2
3	Registered Nurses	8,518	9,284	254,177	27.38	3
4	Licensed Practical Nurses	26,864	29,279	618,178	21.11	4
5	CNAs & Orderlies	79,973	87,344	985,040	11.28	5
6	CNA Trainees					6
7	Licensed Therapist	7,576	8,265	341,065	41.27	7
8	Rehab/Therapy Aides	6,151	6,710	195,477	29.13	8
9	Activity Director	4,817	5,249	62,502	11.91	9
10	Activity Assistants					10
11	Social Service Workers	3,935	4,299	90,901	21.14	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,419	20,093	208,517	10.38	15
16	Dishwashers					16
17	Maintenance Workers	1,826	1,991	37,611	18.89	17
18	Housekeepers	11,886	12,968	122,975	9.48	18
19	Laundry	4,091	4,462	45,551	10.21	19
20	Administrator	2,080	2,080	69,279	33.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,562	11,855	183,779	15.50	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,804	1,968	24,138	12.27	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	194,007	211,847	\$ 3,420,183 *	\$ 16.14	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	8,400	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,909	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)		\$ 12,309		49

C. CONTRACT NURSES

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

Facility Name & ID Number Manorcare of Kankakee# 0049429Report Period Beginning: 06/01/08Ending: 05/31/09**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA \$7865
- (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 \$4886
- (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. \$ 64,374 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. \$ 58,744
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. \$ 0
- (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: _____
- (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? No
Attach invoices and a summary of services for all architect and appraisal fees.