



Facility Name & ID Number Manorcare of Rolling Meadows

# 0049569 Report Period Beginning: 6/1/08 Ending: 5/31/09

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	155	Skilled (SNF)	155	56,575	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	155	TOTALS	155	56,575	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	20,307	8,396	14,167	42,870	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,307	8,396	14,167	42,870	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.78%

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 7/1/77

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 155 and days of care provided 10,241

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: 12/31/09 Fiscal Year: 05/31/09

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

Facility Name & ID Number Manorcare of Rolling Meadows # 0049569 Report Period Beginning: 6/1/08 Ending: 5/31/09

**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
	<b>A. General Services</b>										
1	Dietary	351,885	32,059	2,865	386,809	3,309	390,118		390,118		1
2	Food Purchase		268,683		268,683		268,683	(3,293)	265,390		2
3	Housekeeping	149,296	29,927	6,743	185,966		185,966		185,966		3
4	Laundry	66,944	23,210	121	90,275		90,275		90,275		4
5	Heat and Other Utilities			282,246	282,246	6,273	288,519	(9,597)	278,922		5
6	Maintenance	60,150	51,598	109,747	221,495		221,495		221,495		6
7	Other (specify):* <b>Med Waste</b>			587	587		587		587		7
8	<b>TOTAL General Services</b>	628,275	405,477	402,309	1,436,061	9,582	1,445,643	(12,890)	1,432,753		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			66,000	66,000		66,000		66,000		9
10	Nursing and Medical Records	3,384,110	221,588	110,756	3,716,454	5,306	3,721,760	(19,036)	3,702,724		10
10a	Therapy	661,631	6,101	338,119	1,005,851		1,005,851		1,005,851		10a
11	Activities	146,267	6,418	3,705	156,390		156,390	(50)	156,340		11
12	Social Services	153,932	28		153,960		153,960		153,960		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	4,345,940	234,135	518,580	5,098,655	5,306	5,103,961	(19,086)	5,084,875		16
	<b>C. General Administration</b>										
17	Administrative	54,067		462,514	516,581	(87,640)	428,941		428,941		17
18	Directors Fees										18
19	Professional Services			26,468	26,468		26,468	(26,468)			19
20	Dues, Fees, Subscriptions & Promotions			91,079	91,079		91,079	(35,517)	55,562		20
21	Clerical & General Office Expenses	356,654	59,457	313,161	729,272		729,272	(216,411)	512,861		21
22	Employee Benefits & Payroll Taxes			1,083,233	1,083,233	55,627	1,138,860		1,138,860		22
23	Inservice Training & Education			1,265	1,265		1,265		1,265		23
24	Travel and Seminar			11,602	11,602		11,602		11,602		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			222,577	222,577		222,577		222,577		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	410,721	59,457	2,211,899	2,682,077	(32,013)	2,650,064	(278,396)	2,371,668		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,384,936	699,069	3,132,788	9,216,793	(17,125)	9,199,668	(310,372)	8,889,296		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 &amp; ID Number

Manorcare of Rolling Meadows

#0049569

Report Period Beginning:

6/1/08

Ending:

5/31/09

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			297,752	297,752	17,125	314,877		314,877			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(312)	(312)		(312)		(312)			32
33	Real Estate Taxes			422,887	422,887		422,887	23,242	446,129			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			135,791	135,791		135,791		135,791			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			856,118	856,118	17,125	873,243	23,242	896,485			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			(2,340)	(2,340)		(2,340)		(2,340)			38
39	Ancillary Service Centers		319,657		319,657		319,657		319,657			39
40	Barber and Beauty Shops			14,593	14,593		14,593		14,593			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			85,096	85,096		85,096		85,096			42
43	Other (specify):*		73,472	63,533	137,005		137,005		137,005			43
44	<b>TOTAL Special Cost Centers</b>		393,129	160,882	554,011		554,011		554,011			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,384,936	1,092,198	4,149,788	10,626,922		10,626,922	(287,130)	10,339,792			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 of Rolling Meadows

# 0049569

Report Period Beginning:

6/1/08

Ending:

5/31/09

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,293)	2		4
5	Telephone, TV & Radio in Resident Rooms	(9,597)	5		5
6	Rented Facility Space				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				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)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(28,302)	21		18
19	Entertainment				19
20	Contributions	(85)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(26,468)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(187,976)	21		24
25	Fund Raising, Advertising and Promotional	(35,517)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	23,242	33		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(19,134)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (287,130)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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>	\$ (287,130)		37

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

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

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

<b>BHF USE ONLY</b>							
48		49		50		51	52

Manorcare of Rolling Meadows

ID# 0049569

Report Period Beginning: 6/1/08

Ending: 5/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Misc Income	\$ (48)	21	1
2	Activities Income	(50)	11	2
3	Transportation Revenue	2,340	10	3
4	Transportation Expense	(21,376)	10	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>	(19,134)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Rolling Meadows# 0049569

Report Period Beginning:

6/1/08

Ending:

5/31/09

## 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	(3,293)	0	0	0	0	0	0	0	0	0	0	(3,293)	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	(9,597)	0	0	0	0	0	0	0	0	0	0	(9,597)	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>(12,890)</b>	<b>0</b>	<b>(12,890)</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	(19,036)	0	0	0	0	0	0	0	0	0	0	(19,036)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(50)	0	0	0	0	0	0	0	0	0	0	(50)	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>(19,086)</b>	<b>0</b>	<b>(19,086)</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	(26,468)	0	0	0	0	0	0	0	0	0	0	(26,468)	19
20	Fees, Subscriptions & Promotions	(35,517)	0	0	0	0	0	0	0	0	0	0	(35,517)	20
21	Clerical & General Office Expenses	(216,411)	0	0	0	0	0	0	0	0	0	0	(216,411)	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>(278,396)</b>	<b>0</b>	<b>(278,396)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(310,372)</b>	<b>0</b>	<b>(310,372)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Rolling Meadows# 0049569

Report Period Beginning:

6/1/08

Ending:

5/31/09

## 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)	
	<b>D. Ownership</b>													
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	23,242	0	0	0	0	0	0	0	0	0	0	23,242	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	<b>TOTAL Ownership</b>	<b>23,242</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>23,242</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(287,130)	0	0	0	0	0	0	0	0	0	0	(287,130)	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
Manor Care, Inc	100	Health Care & Retirement Corporation of America	Toledo, OH			
		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	\$ 462,514	HCR ManorCare, Inc.	100.00%	\$ 462,514	\$	1
2	V	Page						2
3	V	8						3
4	V							4
5	V							5
6	V	10a	34,554	Heartland Management Services	100.00%	34,554		6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 497,068			\$ 497,068	\$ *	14

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

Facility Name &amp; ID Number

Manorcare of Rolling Meadows

# 0049569

Report Period Beginning:

6/1/08

Ending:

5/31/09

## 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 Rolling Meadows

# 0049569

Report Period Beginning:

6/1/08

Ending: 5/31/09

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 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

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	\$ 9,781,010	\$ 6	1	
2	1	Dietary - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	1,103,816	559,529	9,781,010	3,303	2
3	5	Utilities - Direct	Accumulated Cost	2,759,273,494	369 Nurs Fac	287,502		9,781,010	1,019	3
4	5	Utilities - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	1,755,769		9,781,010	5,254	4
5	10	Nursing - Direct	Accumulated Cost	2,759,273,494	369 Nurs Fac			9,781,010	0	5
6	10	Nursing - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	1,773,058	1,106,606	9,781,010	5,306	6
7	17	General & Admin - Direct	Accumulated Cost	2,759,273,494	369 Nurs Fac	30,646,209	36,538,442	9,781,010	108,634	7
8	17	General & Admin - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	88,964,011	51,489,483	9,781,010	266,238	8
9	22	Employee Benefits - Direct	Accumulated Cost	2,759,273,494	369 Nurs Fac	6,188,752		9,781,010	21,938	9
10	22	Employee Benefits - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	11,257,416		9,781,010	33,689	10
11	30	Depreciation - Direct	Accumulated Cost	2,759,273,494	369 Nurs Fac			9,781,010	0	11
12	30	Depreciation - Pooled	Accumulated Cost	3,268,346,175	369 Nurs Fac	5,722,441		9,781,010	17,125	12
13										13
14	32	Interest								14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 147,700,660	\$ 89,694,060	\$ 462,512		25

Facility Name & ID Number

Manorcare of Rolling Meadows

# 0049569

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**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Conv Sub Debentures		X	Facility			\$	\$		\$	1							
2	National City Bank, Trustee										2							
3											3							
4											4							
5									Interest Income	(312)	5							
<b>Working Capital</b>																		
6											6							
7											7							
8											8							
9	<b>TOTAL Facility Related</b>						\$	\$		\$ (312)	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>						\$	\$		\$ (312)	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**

**Important**, please see the next worksheet, "RE\_Tax". The real estate tax statement and

1. Real Estate Tax accrual used on 2008 report.		\$	<b>419,183</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>442,425</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>23,242</b>	3
4. Real Estate Tax accrual used for 2009 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>419,183</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>3,704</b>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>446,128</b>	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2004	<b>366,240</b>	8	
	2005	<b>377,844</b>	9	
	2006	<b>377,844</b>	10	
	2007	<b>419,183</b>	11	
	2008	<b>419,183</b>	12	
				<b>FOR BHF USE ONLY</b>
	13	FROM R. E. TAX STATEMENT FOR 2008	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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



Facility Name & ID Number Manorcare of Rolling Meadows

# 0049569

Report Period Beginning:

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,523 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

N/A

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1977</u>	<u>\$ 155,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 155,000</b>	<b>3</b>

Facility Name &amp; ID Number Manorcare of Rolling Meadows

# 0049569

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6/1/08

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**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	155			1977	\$ 1,350,315	\$ 51,357		\$ 51,357		\$ 1,435,829	4
5				1990	765,804						5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Building Improvements (Current Year Depreciation)					121,286		121,286		2,095,098	9
10				1987	72,739						10
11	RETIREMENTS			1987	(44,531)						11
12				1988	33,303						12
13				1989	74,517						13
14				1990	157,389						14
15				1991	127,927						15
16				1992	107,998						16
17	RETIREMENTS			1992	(36,743)						17
18				1993	73,889						18
19				1994	71,280						19
20				1995	236,489						20
21	CR 5/31/99 AUDIT ADJ-CORPORATE O/H			1995	(791)						21
22	HVAC/DUCTWORK			1996	3,845						22
23	PLUMBING			1996	2,184						23
24	CORPORATE OVERHEAD-ARCADIA/DINING			1996	7,272						24
25	REMODEL ARCADIA/DINING/BEDROOM			1996	95,560						25
26	PROFESSIONAL FEES-ARCADIA/DINING			1996	1,737						26
27	CORNER GUARDS			1996	1,340						27
28	WOODEN DOORS			1996	11,077						28
29	WALLCOVERINGS			1996	5,279						29
30	ELECTRICAL/LIGHTING			1996	7,005						30
31	CARPETING			1996	3,300						31
32	REBUILD GENERATOR			1996	1,927						32
33	REPLACE SMOKE DETECTOR			1996	2,156						33
34	CR 5/31/99 AUDIT ADJ-CORPORATE O/H			1996	(7,272)						34
35											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 of Rolling Meadows

# 0049569

Report Period Beginning:

6/1/08

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## 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	INSTALL HANDRAILS	1997	\$ 8,660	\$		\$	\$	\$	37
38	WALL GUARDS	1997	2,756						38
39	REPLACE CEILING TILES	1997	12,173						39
40	REMOVE & INSTALL FIRE DOORS	1997	2,012						40
41	INSTALL CLOSET DOORS	1997	10,821						41
42	WALLCOVERINGS	1997	4,812						42
43	DECORATING	1997	10,594						43
44	CARPETING	1997	2,343						44
45	FLOORING	1997	11,254						45
46	REPAIR ELEVATOR	1997	3,430						46
47	ROOFING	1997	1,679						47
48	REMODELING-ARCADIA	1997	8,663						48
49	CONNECT WATER AND GAS LINES	1997	1,705						49
50	CORPORATE OVERHEAD-ARCADIA/DINING	1997	10,515						50
51	FACILITY PLAN ALLOC.-ARCADIA/DINING	1997	5,964						51
52	REPLACE CLOSET DOORS	1997	12,000						52
53	PROFESSIONAL FEES-ARCADIA/DINING	1997	1,396						53
54	CEILING TILES	1997	10,349						54
55	INSTALL CIRCULATING PUMPS	1997	2,250						55
56	BOILER WORK	1997	5,613						56
57	WALLPAPER	1997	482						57
58	STORAGE SHED	1997	789						58
59	REMODELING	1997	(8,489)						59
60	C/R 5/31/99 AUDIT ADJ. - CORPORATE O/H	1997	(10,515)						60
61	C/R 5/31/99 AUDIT ADJ. - FACILITY PLAN ALLOC	1997	(5,964)						61
62	ROOF WORK	1998	53,389						62
63	DOORS/WINDOWS	1998	10,090						63
64	PLUMBING	1998	3,838						64
65	RENOVATE PT & OT ROOMS	1998	4,500						65
66	DOOR & WINDOW CASINGS	1998	4,500						66
67	GENERAL CONTRACTOR FEES-PT & OT ROOMS	1998	4,416						67
68	INSTALL STEEL DOORS	1998	4,224						68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,315,244	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	70

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

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Report Period Beginning:

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5/31/09**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,315,244	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	1
2	ELECTRICAL	1998	754						2
3	PAINTING/WALLCOVERING	1998	36,239						3
4	PLUMBING	1998	13,534						4
5	ELECTRICAL	1998	10,004						5
6	DEVELOPERS-PT & OT ROOMS	1998	11,097						6
7	FLOORING/CEILING	1998	985						7
8	HVAC	1998	37,124						8
9	DOOR/WINDOW	1998	8,160						9
10	SIGN	1998	11,862						10
11	ROOFING	1998	92,520						11
12	MASONARY	1998	1,499						12
13	CARPENTRY	1998	1,475						13
14	FINISH STUDS	1998	26,279						14
15	GENERAL CONTRACTOR FEES-PT & OT ROOMS	1998	4,601						15
16	CONCRETE SIDEWALK	1998	1,482						16
17	FLOORING/CEILING	1999	1,340						17
18	CARPENTRY	1999	19,278						18
19	FINISH STUDS	1999	25,000						19
20	PAINTING/WALLCOVERING	1999	750						20
21	WINDOW TREATMENTS	1999	525						21
22	ROOF WORK	1999	6,098						22
23	C/R 5/31/03 AUDIT ADJ #1-ROOF WORK	1999	(6,098)						23
24	ROOFING CONTRACT	1999	876						24
25	C/R 5/31/03 AUDIT ADJ #2-ROOFING CONTRACT	1999	(876)						25
26	DRAIN/FLASH SCUPPERS/OVERFLOW	1999	1,782						26
27	ROOFING CONTRACT	1999	6,098						27
28	C/R 5/31/03 AUDIT ADJ #3-ROOFING CONTRACT	1999	(6,098)						28
29	BUILDING IMPROVEMENTS-NURSES STATIONS	1999	4,554						29
30	BUILDING IMPROVEMENTS-NURSES STATIONS	1999	22,150						30
31	INSTALL CLOSETS	1999	2,895						31
32	25 EXIT SIGNS FOR BU	1999	4,810						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,655,943	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	34

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

Facility Name &amp; ID Number Manorcare of Rolling Meadows

# 0049569

Report Period Beginning:

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## 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>		\$ 3,655,943	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	1
2	VINYL WALLCOVERING	1999	336						2
3	WALLCOVERING	1999	226						3
4	RENOVATE NURSING STATIONS	1999	11,478						4
5	WALLCOVERING	1999	2,245						5
6	DAMPER MOTOR	1999	2,693						6
7	CHART RACK	2000	1,450						7
8	ELECTRICAL FOR A/C UNITS	2000	1,214						8
9	WALLCOVERING	2000	294						9
10	ELECTRICAL FOR A/C UNITS	2000	1,151						10
11	WORK STATIONS BOOKKEEPING & PAYROLL	2000	5,975						11
12	WORK STATIONS	2000	728						12
13	EXTERIOR LIGHTING	2000	19,956						13
14	CEILING TILE, PAINTING, CARPET	2000	900						14
15	FENCING	2000	17,820						15
16	FENCING	2000	1,980						16
17	CONCRETE, MASONRY, CARPENTRY	2000	49,335						17
18	CARPET	2000	35,925						18
19	C/R 5/31/03 AUDIT ADJ #4-CARPET	2000	(14,231)						19
20	WALLCOVERING	2000	52,636						20
21	C/R 5/31/03 AUDIT ADJ #5-WALLCOVERING	2000	(466)						21
22	ELECTRICAL	2000	34,947						22
23	C/R 5/31/03 AUDIT ADJ #6-ELECTRICAL	2000	(9,885)						23
24	INTEREST - CONST & GENERAL O/H ARCADIA	2000	74,862						24
25	C/R 5/31/03 AUDIT ADJ #15-CONST & GEN O/H	2000	(74,862)						25
26	ARCADIA RENOVATION	2000	12,075						26
27	C/R 5/31/03 AUDIT ADJ #10-ARCADIA RENOV	2000	(12,075)						27
28	ARCADIA RENO - DRAPES	2001	2,843						28
29	C/R 5/31/03 AUDIT ADJ #11-ARCADIA DRAPES	2001	(184)						29
30	ARCADIA RENO - CARPENTRY	2001	6,748						30
31	C/R 5/31/03 AUDIT ADJ #12-CARPENTRY	2001	(2,200)						31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,879,857	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	34

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

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# 0049569

Report Period Beginning:

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## 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>		\$ 3,879,857	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	1
2	ARCAIDA RENO - CONTRACTOR	2001	50,636						2
3	C/R 5/31/03 AUDIT ADJ #13-CONTRACTOR	2001	(25,985)						3
4	ARCADIA RENO - ELECTRICAL	2001	3,560						4
5	BORDER	2001	170						5
6	KITCHEN WALLS AND FLOOR	2002	2,566						6
7	KITCHEN WALLS AND FLOOR	2002	14,796						7
8	DOORS	2002	6,445						8
9	DOORS	2002	1,868						9
10	DOORS	2002	7,740						10
11	PAINTING	2002	204						11
12	CEILING TILE	2002	517						12
13	DUCT WORK AND DAMPERS	2002	8,301						13
14	DOORS AND DRYWALL	2002	9,694						14
15	GENERAL CONSTRUCTION	2002	4,640						15
16	OVERHEAD AND INTEREST	2002	15,405						16
17	CARPENTRY	2002	85,703						17
18	C/R 5/31/03 AUDIT ADJ #7-CARPENTRY	2002	(650)						18
19	VINYL WALL COVERING	2002	10,495						19
20	C/R 5/31/03 AUDIT ADJ #8-VINYL WALL COVERING	2002	(979)						20
21	HVAC, ELECTRIC	2002	12,530						21
22	C/R 5/31/03 AUDIT ADJ #9-RECLASS HVAC, ELECTRIC	2002	(4,808)						22
23	PARKING LOT UPGRADE	2002	17,482						23
24	PARKING LOT UPGRADE	2003	1,943						24
25	METAL DOOR	2003	1,968						25
26	WALLCOVERINGS	2003	563						26
27	CARPET	2003	335						27
28	FLOORING & CARPENTRY	2003	100,275						28
29	CARPENTRY	2003	27,714						29
30	DOORS AND FRAMES	2003	24,849						30
31	SPRINKLER SYSTEM	2003	9,660						31
32	DOORS	2004	4,464						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,271,957	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	34

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

Facility Name &amp; ID Number Manorcare of Rolling Meadows

# 0049569

Report Period Beginning:

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Ending:

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## 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 12D, Carried Forward		\$ 4,271,957	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	1
2	HERITAGE WING ROOF	2004	10,976						2
3	HERITAGE WING	2004	10,976						3
4	VWC	2004	291						4
5	VWC	2004	203						5
6	CARPET	2004	659						6
7	FREIGHT ON CARPET	2004	37						7
8	CARPET & BASE	2004	674						8
9	FREIGHT ON CARPET	2004	109						9
10	CARPET	2004	5,250						10
11	COVE BASE	2004	3,545						11
12	INSTALL CARPET	2004	4,222						12
13	INSTALL CARPET	2004	(4,222)						13
14	VWC	2005	697						14
15	PHONE LINES	2005	1,700						15
16	CABINETS	2005	6,000						16
17	MED ROOM RENOVATION	2005	2,850						17
18	door	2005	1,107						18
19	CEILING TILE	2006	10,305						19
20	vwc	2006	9,776						20
21	Renov - Doors/Frames/Drywall/ Stud/Plumbing	2006	32,276						21
22	Renov - Wall covering	2006	3,128						22
23	Renov - Interest & Gen Overhead	2006	6,615						23
24	2 Elevator door operators	2006	4,400						24
25	flooring and painting in	2006	19,120						25
26	Renov - Basic Electrical	2006	28,016						26
27	Renov - Arch & Engineering	2006	197,182						27
28	Renov - Interest & Gen Overhead	2006	62,439						28
29	ceiling & painting in lau	2006	3,245						29
30	INSTALL GENERATOR- Basic Electrical	2007	24,160						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,717,692	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	34

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

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# 0049569

Report Period Beginning:

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Ending:

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## 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>		\$ 4,717,692	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	1
2	1306 TELEPHONE SYSTEM	2007	7,072						2
3	LIGHT FIXTURES IN CORRI	2007	3,260						3
4	electrical for steamers	2007	2,760						4
5	SOFFIT PANELS AROUND BO	2007	5,702						5
6	FLOORING	2007	3,844						6
7	METAL DOORS	2007	6,105						7
8	PRCH PR ADJ 522 023-07C	2007	(33,606)						8
9	PRCH PR ADJ 522 023-07C	2007	(8,326)						9
10	2307 INTERIOR RENOV	2007	8,326						10
11	2307 INTERIOR RENOV	2007	33,606						11
12	sprinkler heads	2008	10,500						12
13	5 door holders	2008	5,793						13
14	00000002491 SEALCOAT PARKING LOT	2008	13,216						14
15	00000002479 AUTO TRANSFER SWITCH	2008	2,295						15
16	00000002478 CEILING TILE	2008	8,554						16
17	00000002477 CO2 SYSTEM	2008	7,476						17
18	00000002483 WIRING FOR LIGHT POLES	2008	18,455						18
19	00000002490 FRENCH DOORS	2008	3,415						19
20	00000002492 2307 INT RENOV - GENL O/H, Heritage Wing	2008	31,554						20
21	00000002492 2307 INT RENOV - INT, Heritage Wing	2008	6,290						21
22	00000002492 2307 INT RENOV - FLOORING, Heritage Wing	2008	63,632						22
23	00000002492 2307 INT RENOV - WALL COVERING, Heritage	2008	8,254						23
24	00000002496 2307 INT RENOV - CARPENTRY & ELECTRICA	2008	57,268						24
25	00000002499 METAL DOORS - Arcadia Entrance	2008	5,427						25
26	00000002505 KITCHEN WASH SINK	2009	19,750						26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,008,313	\$ 172,643		\$ 172,643	\$	\$ 3,530,927	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	\$ 1,693,069	\$ 125,109	\$ 125,109	\$		\$ 1,292,141	71
72	Current Year Purchases	220,658						72
73	Fully Depreciated Assets							73
74	Home Office			17,125	17,125			74
75	TOTALS	\$ 1,913,727	\$ 125,109	\$ 142,234	\$ 17,125		\$ 1,292,141	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)	\$ 7,077,040	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 297,752	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 314,877	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,125	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,823,068	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.

**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	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: \$ 135,791 Description: O2 Concentrators, Wheelchairs, Gerichairs, Elect. Bed., 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	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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a	4318	hrs	\$ 182,542	4,512	\$ 112,792	\$ 2,319	8,830	\$ 297,653	1
2	Licensed Speech and Language Development Therapist	10a	2473	hrs	104,516	1,559	38,964	83	4,032	143,563	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	8861	hrs	374,573	7,455	186,363	3,699	16,316	564,635	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				319,657		319,657	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>	5,43,2					63,138			63,138	13
14	<b>TOTAL</b>				\$ 661,631	13,526	\$ 401,257	\$ 325,758	29,178	\$ 1,388,646	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 Rolling Meadows

# 0049569

Report Period Beginning: 6/1/08

Ending: 5/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 5/31/09 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ (46,259)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,263,875		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,741		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>	\$ 1,222,357	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	155,000		13
14	Buildings, at Historical Cost	5,008,313		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,913,726		16
17	Accumulated Depreciation (book methods)	(4,823,068)		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): <u>CIP</u>	18,210		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,272,181	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,494,538	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 93,004	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	473,649		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	419,183		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Acc Payables</u>	288,694		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,274,530	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	83,588		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>	\$ 83,588	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,358,118	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,136,420	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,494,538	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,880,622</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,880,622</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>231,470</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>231,470</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Change in Interdivision</b>	<b>(975,672)</b>	<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ <b>(975,672)</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,136,420</b>	<b>24</b> *

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

**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	\$ 9,923,318	1
2	Discounts and Allowances for all Levels	(2,014,075)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 7,909,243</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,497,344	6
7	Oxygen	35,208	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,532,552</b>	<b>8</b>
<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	442	12
13	Barber and Beauty Care	16,533	13
14	Non-Patient Meals	2,851	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	353,302	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	28,596	19
20	Radiology and X-Ray		20
21	Other Medical Services	14,740	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 416,464</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	85	24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 85</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Misc	48	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 48</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 10,858,392</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,436,061	31
32	Health Care	5,098,655	32
33	General Administration	2,682,077	33
<b>B. Capital Expense</b>			
34	Ownership	856,118	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	554,011	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>	<b>\$ 10,626,922</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>231,470</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 231,470</b>	<b>43</b>

\* 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 Rolling Meadows**

# **0049569**

Report Period Beginning:

**6/1/08**

Ending:

**5/31/09**

**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	1,909	2,070	\$ 81,654	\$ 39.45	1
2	Assistant Director of Nursing	5,220	5,659	186,774	33.00	2
3	Registered Nurses	38,398	41,628	1,319,456	31.70	3
4	Licensed Practical Nurses	17,201	18,648	472,186	25.32	4
5	CNAs & Orderlies	89,267	96,920	1,297,997	13.39	5
6	CNA Trainees					6
7	Licensed Therapist	11,337	12,350	522,062	42.27	7
8	Rehab/Therapy Aides	6,278	6,839	139,569	20.41	8
9	Activity Director					9
10	Activity Assistants	10,685	11,606	146,267	12.60	10
11	Social Service Workers	6,491	7,059	153,932	21.81	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,869	26,188	351,885	13.44	15
16	Dishwashers					16
17	Maintenance Workers	2,612	2,877	60,150	20.91	17
18	Housekeepers	12,773	13,864	149,296	10.77	18
19	Laundry	7,654	8,306	66,944	8.06	19
20	Administrator	2,080	2,080	54,067	25.99	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,713	18,201	356,654	19.60	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	1,662	1,804	26,043	14.44	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	254,149	276,099	\$ 5,384,936 *	\$ 19.50	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	66,000	5,9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,901	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)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 70,901		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 Rolling Meadows# 0049569Report Period Beginning: 6/1/08Ending: 5/31/09**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 \$6355.31
- (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
- (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. \$ 74,421 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. \$ 85,096  
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. \$ 2,851
- (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? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.