

Facility Name & ID Number Manorcare of Kankakee

0049429 Report Period Beginning: 06/01/13 Ending: 05/31/14

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	18,312	3,113	10,986	32,411	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,312	3,113	10,986	32,411	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.99%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

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

YES NO

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

YES NO

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

Date started 11/01/81

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

YES Date 04/07/11 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 6,468

Medicare Intermediary Novitas Solutions, Inc.

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:

06/01/13

Ending:

05/31/14

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	62,877	29,784	211,348	304,009		304,009	304,009			1
2	Food Purchase		206,865		206,865		206,865	(2,147)	204,718		2
3	Housekeeping	127,078	27,396	654	155,128		155,128		155,128		3
4	Laundry	50,574	12,748	98	63,420		63,420		63,420		4
5	Heat and Other Utilities			165,012	165,012	1,439	166,451		166,451		5
6	Maintenance	50,261	17,614	312,418	380,293		380,293		380,293		6
7	Other (specify):* Medical Waste			675	675		675		675		7
8	TOTAL General Services	290,790	294,407	690,205	1,275,402	1,439	1,276,841	(2,147)	1,274,694		8
	B. Health Care and Programs										
9	Medical Director			35,229	35,229		35,229		35,229		9
10	Nursing and Medical Records	2,295,308	229,491	127,994	2,652,793	6,273	2,659,066		2,659,066		10
10a	Therapy	630,668	2,670	58,436	691,774		691,774		691,774		10a
11	Activities	76,775	1,723	784	79,282		79,282		79,282		11
12	Social Services	103,056	1,777		104,833		104,833		104,833		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,105,807	235,661	222,443	3,563,911	6,273	3,570,184		3,570,184		16
	C. General Administration										
17	Administrative	87,320		383,607	470,927	(158,447)	312,480		312,480		17
18	Directors Fees										18
19	Professional Services			17,604	17,604		17,604	(17,604)			19
20	Dues, Fees, Subscriptions & Promotions			44,062	44,062		44,062	(22,752)	21,310		20
21	Clerical & General Office Expenses	263,344	61,819	315,504	640,667		640,667	(257,071)	383,596		21
22	Employee Benefits & Payroll Taxes			698,024	698,024	31,636	729,660		729,660		22
23	Inservice Training & Education			617	617		617		617		23
24	Travel and Seminar			8,293	8,293		8,293		8,293		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			315,527	315,527		315,527		315,527		26
27	Other (specify):*							(18)	(18)		27
28	TOTAL General Administration	350,664	61,819	1,783,238	2,195,721	(126,811)	2,068,910	(297,445)	1,771,465		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,747,261	591,887	2,695,886	7,035,034	(119,099)	6,915,935	(299,592)	6,616,343		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:

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Ending:

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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			231,100	231,100	10,648	241,748		241,748			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			780,010	780,010	108,451	888,461	(836,894)	51,567			32
33	Real Estate Taxes			65,803	65,803		65,803		65,803			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			50,243	50,243		50,243		50,243			35
36	Other (specify):*											36
37	TOTAL Ownership			1,127,156	1,127,156	119,099	1,246,255	(836,894)	409,361			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			(854)	(854)		(854)		(854)			38
39	Ancillary Service Centers		299,286		299,286		299,286		299,286			39
40	Barber and Beauty Shops		(564)	10,272	9,708		9,708		9,708			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			216,102	216,102		216,102		216,102			42
43	Other (specify):* IV X-Ray & Lab		39,060	33,058	72,118		72,118		72,118			43
44	TOTAL Special Cost Centers		337,782	258,578	596,360		596,360		596,360			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,747,261	929,669	4,081,620	8,758,550		8,758,550	(1,136,486)	7,622,064			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 Kankakee

0049429

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,147)	2		4
5	Telephone, TV & Radio in Resident Rooms				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	(98)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(18)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties		21		18
19	Entertainment				19
20	Contributions	(30)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(12,315)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(255,652)	21		24
25	Fund Raising, Advertising and Promotional	(22,752)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(843,474)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,136,486)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)		10a	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,136,486)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Manorcare of Kankakee

ID# 0049429

Report Period Beginning: 06/01/13

Ending: 05/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	HCP Lease Interest	\$ (836,894)	32	1
2	Vending Income	(1,289)	21	2
3	Misc. Income	(2)	21	3
4	Activity Income	0	11	4
5	Loss on Disposal of Fixed Assets	0	36	5
6	Acct. Fees for Collections	(5,289)	19	6
7	Collection Agency Fees	0	19	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
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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		(843,474)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/13

Ending:

05/31/14

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	(2,147)	0	0	0	0	0	0	0	0	0	0	(2,147)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(2,147)	0	(2,147)	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	(17,604)	0	0	0	0	0	0	0	0	0	0	(17,604)	19
20	Fees, Subscriptions & Promotions	(22,752)	0	0	0	0	0	0	0	0	0	0	(22,752)	20
21	Clerical & General Office Expenses	(257,071)	0	0	0	0	0	0	0	0	0	0	(257,071)	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):*	(18)	0	0	0	0	0	0	0	0	0	0	(18)	27
28	TOTAL General Administration	(297,445)	0	(297,445)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(299,592)	0	(299,592)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/13 Ending:

05/31/14

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	(836,894)	0	0	0	0	0	0	0	0	0	0	(836,894)	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	(836,894)	0	0	0	0	0	0	0	0	0	0	(836,894)	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
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,136,486)	0	0	0	0	0	0	0	0	0	0	(1,136,486)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR Manor Care, LLC	100			HCR Manor Care Svc	Toledo	home office
				HL Empl Svcs, LLC	Toledo	personnel
				HL Rehab Svcs, LLC	Toledo	therapy mgmt svcs
				HL Rehab Svcs, LLC	Toledo	therapy services
				HL Home Health Care	Toledo	nursing staff

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	\$ 369,285	HCR Manor Care Services, LLC	100.00%	\$ 369,285	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	3,747,261	Heartland Employment Services, LLC	100.00%	3,747,261		4
5	V	10a Therapy Management	11,436	Heartland Rehabilitation Services, LLC	100.00%	11,436		5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 4,127,982			\$ 4,127,982	\$ *	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:

06/01/13

Ending:

05/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heartland of Canton IL, LLC	Canton				1
2			Heartland of Champaign IL, LLC	Champaign				2
3			Heartland of Decatur IL, LLC	Decatur				3
4			Heartland of Galesburg IL, LLC	Galesburg				4
5			Heartland of Henry IL, LLC	Henry				5
6			Heartland of Macomb IL, LLC	Macomb				6
7			Heartland of Moline IL, LLC	Moline				7
8			Heartland of Normal IL, LLC	Normal				8
9			Heartland of Paxton IL, LLC	Paxton				9
10			Heartland of Peoria IL, LLC	Peoria				10
11			Heartland-Riverview of East Peoria IL (SNF), L	East Peoria				11
12			Manor Care at Arlington Heights	Arlington Heights				12
13			Manor Care of Elgin IL, LLC	Elgin				13
14			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				14
15			Manor Care - Highland Park	Highland Park				15
16			Manor Care of Hinsdale IL, LLC	Hinsdale				16
17			Manor Care of Homewood IL, LLC	Homewood				17
18			Manor Care of Libertyville IL, LLC	Libertyville				18
19			Manor Care of Naperville IL, LLC	Naperville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

Facility Name & ID Number

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0049429

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VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				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

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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
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:

06/01/13

Ending: 05/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	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	5	Utilities - Pooled	Accumulated Cost	702 NFs,HHs,R	\$ 702,082		8,034,695	\$ 1,439	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	357 NFs			8,034,695	0	2
3	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	48 NFs			8,034,695	0	3
4									4
5	10	Nursing - Pooled	Accumulated Cost	702 NFs,HHs,Rehat	421,070	303,971	8,034,695	863	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	357 NFs	2,331,970	10,787,378	8,034,695	5,410	6
7	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	48 NFs			8,034,695	0	7
8									8
9	17	Gen/Admin-Pooled	Accumulated Cost	702 NFs,HHs,Rehat	66,712,258	34,047,414	8,034,695	136,741	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	357 NFs	18,712,683	6,531,152	8,034,695	43,412	10
11	17	Gen/Admin-Direct to MW Div SN	Accumulated Cost	48 NFs	1,887,403	1,136,236	8,034,695	30,685	11
12									12
13	22	Empl Bnfts-Pooled	Accumulated Cost	702 NFs,HHs,Rehat	7,831,139		8,034,695	16,052	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	357 NFs	6,717,577		8,034,695	15,584	14
15	22	Empl Bnfts-Direct to MW Div SN	Accumulated Cost	48 NFs			8,034,695	0	15
16									16
17	30	Depreciation - Pooled	Accumulated Cost	702 NFs,HHs,Rehat	4,454,722		8,034,695	9,131	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	357 NFs	653,747		8,034,695	1,517	18
19	30	Depr - Direct to MW Div SNFs	Accumulated Cost	48 NFs			8,034,695	0	19
20									20
21									21
22	32	Pooled Interest	Accumulated Cost		25,923,280		8,034,695	53,135	22
23	32	Directly Assigned Interest	Not Allocated		18,563,246			55,316	23
24		H/O Costs Allocated to Non-SNFs & Other Divisions			30,324,259				24
25	TOTALS				\$ 185,235,436	\$ 52,806,151		\$ 369,285	25

Facility Name & ID Number

Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/13

Ending:

05/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	A. Directly Facility Related																
	Long-Term																
1	Conv. Sub. Debentures		X	Various			\$ 844,222	\$ 844,222		6.5523	\$ 55,316	1					
2												2					
3												3					
4												4					
5												5					
	Working Capital																
6	Home Office Pooled Interest Expense										53,135	6					
7	Interest Income / Interest Expense										(56,884)	7					
8												8					
9	TOTAL Facility Related						\$ 844,222	\$ 844,222			\$ 51,567	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			\$ 51,567	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 bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.		\$	<u>83,541</u>		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.)		\$	<u>58,969</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(24,572)</u>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>90,375</u>		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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>65,803</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>48,884</u>			8
	2010	<u>49,594</u>			9
	2011	<u>54,232</u>			10
	2012	<u>58,970</u>			11
	2013	<u>63,794</u>			12
<u>Line 2: \$58,969 = \$29,485 for the 1st half of 2012 + \$29,485 for the 2nd half of 2012.</u>					
<u>Line 4: \$90,375 = \$63,794 for 2013 + \$26,581 estimate for Jan-May 2014.</u>					
				FOR BHF USE ONLY	
	13	FROM R. E. TAX STATEMENT FOR 2013	\$		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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Kankakee COUNTY Kankakee

FACILITY IDPH LICENSE NUMBER 0049429

CONTACT PERSON REGARDING THIS REPORT Gary Geise

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>16-09-31-412-001</u>	<u>See attached</u>	\$ <u>63,793.78</u>	\$ <u>63,793.78</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>63,793.78</u></u>	\$ <u><u>63,793.78</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

Facility Name & ID Number Manorcare of Kankakee

0049429 Report Period Beginning:

06/01/13 Ending:

05/31/14

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).

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>1981</u>	\$ <u>29,077</u>	1
2					2
3	TOTALS			\$ <u>29,077</u>	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	88			1969	\$ 566,769	\$ 9,417		\$ 9,417		\$ 980,372	4
5	9			1988	533,782						5
6	10			1990	60,931						6
7											7
8											8
Improvement Type**											
9	Current Year Depreciation					144,857		144,857		2,491,044	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 UPGRADE		1996	4,830						26
27		PROFESSIONAL FEES		1996	2,444						27
28		CARPET & INSTALLATION		1996	2,647						28
29		CAPITALIZED LABOR		1996	7,272						29
30		C/R 5/31/99 AUDIT ADJ 1a - CAPITALIZED LABOR		1996	(7,272)						30
31		KITCHEN REMODELING		1996	6,000						31
32		BUILDING UPGRADE		1996	2,362						32
33		REPLACE HEATER TANK		1996	3,921						33
34		NURSE CALL STATION		1996	26,843						34
35		GAS REGULATOR/VALVES		1996	1,104						35
36		INSTALL SMARTLOC		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:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	INSTALL KITCHEN HOOD SYSTEM	1996	\$ 11,690	\$		\$	\$	\$	37
38	PLUMBING/SPRINKLER SYSTEM	1996	7,061						38
39	EMERGENCY POWER UPGRADE	1996	3,860						39
40	CARPET/WALLCOVERINGS	1996	1,730						40
41	NURSE CALL SYSTEM	1996	2,295						41
42	DECKING/LANDSCAPING	1996	6,811						42
43	CORPORATE OVERHEAD	1997	10,515						43
44	C/R 5/31/99 AUDIT ADJ 1b - CORPORATE OVERHEAD	1997	(10,515)						44
45	PLUMBING/SPRINKLER SYSTEM	1997	2,271						45
46	TILE & INSTALLATION	1997	2,911						46
47	WALLVINYL/PAINTING	1997	12,873						47
48	INSTALL CARPET	1997	1,790						48
49	FRONT ENTRY REMODEL	1997	6,068						49
50	ROOF WORK	1997	1,927						50
51	ELECTRICAL/LIGHTING	1997	10,539						51
52	REPLACE CEILING	1997	22,190						52
53	WALLVINYL/SUITE SIGNS	1997	3,465						53
54	FACILITY PLAN ALLOC.	1997	5,964						54
55	C/R 5/31/99 AUDIT ADJ 1c - FAC. PLAN ALLOC.	1997	(5,964)						55
56	HVAC/EXHAUST SYSTEM	1997	57,390						56
57	BALLUSTERS & TUBES	1997	5,000						57
58	PLUMBING	1997	1,419						58
59	PAINTING	1997	3,782						59
60	ELECTRICAL	1998	6,739						60
61	DOORS & FRAMES/WINDOWS	1998	8,286						61
62	MASONRY WORK	1998	4,000						62
63	DRYWALL/FINISHES	1998	7,000						63
64	WALLVINYL	1998	2,211						64
65	CORPORATE OVERHEAD	1998	1,651						65
66	C/R 5/31/99 AUDIT ADJ 1d - CORPORATE OVERHEAD	1998	(1,651)						66
67	FIRE ALARM INSTALL	1998	20,198						67
68	GENERAL CONTRACTOR FEES	1998	3,000						68
69	INTERIOR DEMOLITION/FLOORING & CEILING	1998	3,390						69
70	TOTAL (lines 4 thru 69)		\$ 2,346,912	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,346,912	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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	WALLVINYL - 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	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,641,857	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	1
2	DOORS	2001	1,056						2
3	FREIGHT ON WALLCOVERINGS	2001	205						3
4	C/R 5/31/03 AUDIT ADJ #1f - Freight on Wallcoverings	2001	(53)						4
5	VWC	2001	5,136						5
6	NEW LANDSCAPING	2001	9,200						6
7	VWC	2001	2,713						7
8	C/R 5/31/03 AUDIT ADJ #2h - VWC	2001	(160)						8
9	INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr	2001	20,613						9
10	INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr	2002	5,064						10
11	INTERIOR - FLOORING & VWC	2002	20,256						11
12	C/R 5/31/03 AUDIT ADJ #2e - Overhead & Interest	2002	(20,256)						12
13	INTERIOR - FLOORING & VWC	2002	69,157						13
14	C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC	2002	(206)						14
15	C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC	2002	(289)						15
16	WALLCOVERING AND BORDER	2002	2,400						16
17	WALL BORDER	2002	89						17
18	VWC	2002	538						18
19	WALL BORDER	2002	28						19
20	INTERIOR - FLOORING & VWC (Audit Adj #2a) Change Yr	2002	24,133						20
21	PLUMBING AND ELECTRICAL (Audit Adj #2c) Change Yr	2002	8,576						21
22	INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr	2002	34,302						22
23	INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr	2003	26,714						23
24	C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC	2003	(450)						24
25	C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC	2003	(909)						25
26	WINDOW TREATMENTS	2003	1,845						26
27	OVERHEAD & INTEREST	2003	6,809						27
28	C/R 5/31/03 AUDIT ADJ #2j - Overhead & Interest	2003	(6,809)						28
29	OVERHEAD & INTEREST	2003	450						29
30	C/R 5/31/03 AUDIT ADJ #2d - Overhead & Interest	2003	(450)						30
31	RETROADDITION \$133 disallowed per audit	2003							31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,851,559	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,851,559	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,536,489	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	1
2	Concrete Sidewalk	2007	9,150						2
3	Parking lot sealcoating	2007	2,036						3
4	Steel door set	2008	5,749						4
5									5
6	HOT WATER HEATER	2008	12,995						6
7	Renov. - 40 ton chiller	2008	66,710						7
8	CO2 DETECTORS	2008	5,358						8
9	ROOFING SYSTEM	2008	4,060						9
10									10
11	Fire Doors - 4 sets	2008	5,051						11
12	Roofing & Roof Trusses	2009	20,000						12
13									13
14	Seal coat parking lot	2010	3,947						14
15	Concrete pad & Storage shed 6' x 6'	2010	4,450						15
16	Concrete work - 2400 sq ft	2011	6,588						16
17	VWC, Painting, & rubber base molding	2010	5,350						17
18	Doors & Hardware	2010	18,837						18
19	Ceiling Tiles & Grid	2010	4,981						19
20	LED Wallpacks (13) & Wiring	2011	14,744						20
21	Painting, & vinyl base molding	2011	7,558						21
22	Rebuild 4 smoke & fire walls to meet UL-419	2011	14,787						22
23	VWC, Painting, & rubber base molding	2011	11,850						23
24	LED Wallpacks & Wiring	2011	2,680						24
25	Windows (14) in 100's cooridor	2011	22,400						25
26	Painting (activities room)	2011	3,285						26
27									27
28	Roof - Arcadia Addition	2011	18,908						28
29	Structural Columns (6) & Door	2011	16,900						29
30	Concrete Patio & Sidewalks	2011	18,270						30
31	Secure Care Exit Upgrades	2011	3,594						31
32	Studs, drywall, plumbing, & electrical for utility room wall	2011	25,360						32
33	Doors, frames, & hardware for front lobby & T-corridor	2011	23,800						33
34	TOTAL (lines 1 thru 33)		\$ 3,895,887	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 3,895,887	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	1
2	Ductless Split Systems (5) in Kitchen & Laundry Room	2011	38,990						2
3	Fan Coils (2) for Froyer & Lobby	2011	6,771						3
4	Flooring / Carpeting in Arcadia corridor	2011	9,772						4
5	Piping for Chiller	2011	16,525						5
6	Heat Exchangers (2)	2011	6,995						6
7	Drywall (Mechanical Rm)	2011	7,466						7
8	Circuit Panel upgrade	2011	6,450						8
9	Paint, Wallcovering, Base in 26 resident rooms, lounge, offices, cor	2011	44,910						9
10	Electrical work in room 140, charting area, soiled utility closet	2011	1,275						10
11	Replace studs, drywall, doors, & paint closets in rooms 174 & 176	2011	10,667						11
12	Door Smoke Gaskets (16) in Corridor	2011	11,462						12
13	Door HM	2012	7,780						13
14	Renovations as described and in the following areas:	2012	21,533						14
15	Prep and paint moisture damage walls rooms 113, 111, 108, 144, 171								15
16	Repair, prep, and paint ceilings in rooms 155, 157, 168, 113								16
17	Repair damaged wardrobe closets in rooms noted above.								17
18	Repair loose cove base throughout the building								18
19	Prep and paint staff toilet room								19
20	Rebuild moisture damaged walls in office areas								20
21	Replace ceiling tiles throughout corridors as needed								21
22									22
23	Replace 14 windows in rooms 108-120 and DON Office	2012	22,400						23
24	Storage Tank, 200 gallon for kitchen/laundry	2012	8,096						24
25	Fan Coil Units (2)	2012	6,034						25
26	Replace plumbing to Kitchen sinks	2012	11,055						26
27	Fan Coil Units (4)	2012	12,930						27
28	Electric panel upgrade to 42 circuits	2012	2,731						28
29	Asphalt pave lot & driveway - Renov. 0412	2012	47,070						29
30	Renovations to the lobby, reception offic, M2 Corridor, and front dining room consisting of:								30
31	Carpentry, Millwork, Drywall, Handrails - Renov. 15-11C	2012	127,307						31
32	Light fixtures & wiring - Renov. 15-11C	2012	20,687						32
33	Ceiling Tile, Wallcovering, Corner Gurads - Renov. 15-11C	2012	11,585						33
34	TOTAL (lines 1 thru 33)		\$ 4,356,378	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	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:

06/01/13

Ending:

05/31/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 4,356,378	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	1
2									2
3	Roofing, Main Bldg. and Garage	2013	9,495						3
4	Srinkler System Compressor	2014	4,308						4
5	Light fixture upgrade - whole building	2014	17,878						5
6	Mixing Valves & Paint Resident Rooms	2014	11,080						6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,399,139	\$ 154,274		\$ 154,274	\$	\$ 3,471,416	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,535,335	\$ 76,826	\$ 76,826	\$		\$ 1,329,245	71
72	Current Year Purchases	54,007						72
73	Fully Depreciated Assets							73
74	Allocated H.O. Depr. (see page 8)			10,648	10,648			74
75	TOTALS	\$ 1,589,342	\$ 76,826	\$ 87,474	\$ 10,648		\$ 1,329,245	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	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)	\$ 6,017,558	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 231,100	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 241,748	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 10,648	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,800,661	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	\$ 96,184	92
93			93
94			94
95		\$ 96,184	95

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

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

Facility Name & ID Number

Manorcare of Kankakee

0049429

Report Period Beginning:

06/01/13

Ending:

05/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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: \$ 50,243

Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/13 Ending: 05/31/14
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		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	1866	hrs	\$ 80,318		\$	403	1,866	\$ 80,721	1	
2	Licensed Speech and Language Development Therapist	10a	1742	hrs	74,979				1,742	74,979	2	
3	Licensed Recreational Therapist			hrs							3	
4	Licensed Physical Therapist	10a	2253	hrs	96,953			2,267	2,253	99,220	4	
5	Physician Care			visits							5	
6	Dental Care			visits							6	
7	Work Related Program			hrs							7	
8	Habilitation			hrs							8	
9	Pharmacy	39, 2		# of prescripts				299,286		299,286	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						39,060		39,060	12	
13	Other (specify): <u>X-Ray & Lab</u>	43, 3						33,058		33,058	13	
14	TOTAL				\$ 252,250		\$	33,058	\$ 341,016	5,861	\$ 626,324	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: 06/01/13

Ending:

05/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/14 (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	\$ (5,215)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>405,847</u>)	1,205,723		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,571		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,204,079	\$	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	4,399,139		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,589,342		16
17	Accumulated Depreciation (book methods)	(4,800,661)		17
18	Deferred Charges	3,378,264		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>OMIT</u>)			22
23	Other(specify): <u>CIP</u>	96,184		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,691,345	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,895,424	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 83,248	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	334,752		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	90,375		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accrued Payables</u>	192,127		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 700,502	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	844,222		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 844,222	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,544,724	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,350,700	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,895,424	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,279,267	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,279,267	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,263,850)	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)	\$ (1,263,850)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	1,335,283	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,335,283	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,350,700	24 *

* 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		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 8,020,270	1	
2	Discounts and Allowances for all Levels	(3,588,678)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,431,592	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	2,313,791	6	
7	Oxygen	3,040	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,316,831	8	
C. Other Operating Revenue				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements		11	
12	Gift and Coffee Shop	1,307	12	
13	Barber and Beauty Care	10,875	13	
14	Non-Patient Meals	2,147	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	588,633	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	29,735	19	
20	Radiology and X-Ray	34,183	20	
21	Other Medical Services	79,365	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 746,245	23	
D. Non-Operating Revenue				
24	Contributions	30	24	
25	Interest and Other Investment Income***		25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 30	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>Misc. income</u>	2	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,494,700	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,275,402	31	
32	Health Care	3,563,911	32	
33	General Administration	2,195,721	33	
B. Capital Expense				
34	Ownership	1,127,156	34	
C. Ancillary Expense				
35	Special Cost Centers	380,258	35	
36	Provider Participation Fee	216,102	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,758,550	40	
41	Income before Income Taxes (line 30 minus line 40)**	(1,263,850)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,263,850)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,191,055	44
45	Private Pay - Net Inpatient Revenue	650,114	45
46	Medicare - Net Inpatient Revenue	1,115,076	46
47	Other-(specify) <u>Hospice</u>	319,583	47
48	Other-(specify) <u>Insurance</u>	155,764	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,431,592	49

* 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:

06/01/13

Ending:

05/31/14

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	1,680	1,815	\$ 73,688	\$ 40.60	1
2	Assistant Director of Nursing	3,487	3,767	117,294	31.14	2
3	Registered Nurses	21,675	23,418	692,800	29.58	3
4	Licensed Practical Nurses	18,188	19,650	450,775	22.94	4
5	CNAs & Orderlies	77,940	84,397	960,751	11.38	5
6	CNA Trainees					6
7	Licensed Therapist	8,933	9,647	415,156	43.03	7
8	Rehab/Therapy Aides	5,978	6,455	215,512	33.39	8
9	Activity Director	5,517	5,960	76,775	12.88	9
10	Activity Assistants					10
11	Social Service Workers	4,181	4,522	103,056	22.79	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	5,423	5,861	62,877	10.73	15
16	Dishwashers					16
17	Maintenance Workers	2,006	2,172	50,261	23.14	17
18	Housekeepers	11,500	12,436	127,078	10.22	18
19	Laundry	4,242	4,589	50,574	11.02	19
20	Administrator	1,904	1,904	87,320	45.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,414	13,446	263,344	19.59	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	185,068	200,039	\$ 3,747,261 *	\$ 18.73	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	35,229	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	220	9,393	10, 1	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)	220	\$ 44,622		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	113	\$ 7,103	10, 3	50
51	Licensed Practical Nurses			10, 3	51
52	Certified Nurse Assistants/Aides			10, 3	52
53	TOTAL (lines 50 - 52)	113	\$ 7,103		53

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Manorcare of Kankakee# 0049429

Report Period Beginning:

06/01/13

Ending:

05/31/14**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 \$2,155 & AHCA \$1,116
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 52,825 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? Yes
If YES, give effective date of lease. 04/07/11
- (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. \$ 216,102
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. \$ 2,147
- (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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. No
Attach invoices and a summary of services for all architect and appraisal fees.