

Facility Name & ID Number Manorcare of South Holland

0049361 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	216	Skilled (SNF)	216	78,840	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	216	TOTALS	216	78,840	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	21,921	3,115	36,282	61,318	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,921	3,115	36,282	61,318	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.78%

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)

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 12/1/88

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 216 and days of care provided 24,627

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31 Fiscal Year: 5/31

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

Facility Name & ID Number

Manorcare of South Holland

0049361

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	159,903	48,317	503,379	711,599		711,599	711,599		1	
2	Food Purchase		405,970		405,970		405,970	(60)	405,910	2	
3	Housekeeping	260,968	37,663	776	299,407		299,407		299,407	3	
4	Laundry	73,550	54,531	259	128,340		128,340		128,340	4	
5	Heat and Other Utilities			250,055	250,055	4,055	254,110		254,110	5	
6	Maintenance	77,851	32,892	238,235	348,978		348,978		348,978	6	
7	Other (specify):* Med Waste			2,463	2,463		2,463		2,463	7	
8	TOTAL General Services	572,272	579,373	995,167	2,146,812	4,055	2,150,867	(60)	2,150,807	8	
	B. Health Care and Programs										
9	Medical Director			39,211	39,211		39,211		39,211	9	
10	Nursing and Medical Records	5,854,977	559,512	120,744	6,535,233	17,676	6,552,909		6,552,909	10	
10a	Therapy	2,994,695	22,058	25,383	3,042,136		3,042,136		3,042,136	10a	
11	Activities	109,379	7,696	4,391	121,466		121,466		121,466	11	
12	Social Services	293,709	25	1,839	295,573		295,573		295,573	12	
13	CNA Training									13	
14	Program Transportation									14	
15	Other (specify):*									15	
16	TOTAL Health Care and Programs	9,252,760	589,291	191,568	10,033,619	17,676	10,051,295		10,051,295	16	
	C. General Administration										
17	Administrative	182,969		976,343	1,159,312	(382,275)	777,037		777,037	17	
18	Directors Fees									18	
19	Professional Services			91,229	91,229	(3,899)	87,330	(87,330)		19	
20	Dues, Fees, Subscriptions & Promotions			66,725	66,725		66,725	(27,765)	38,960	20	
21	Clerical & General Office Expenses	621,136	120,741	939,833	1,681,710	3,899	1,685,609	(831,294)	854,315	21	
22	Employee Benefits & Payroll Taxes			1,705,106	1,705,106	89,139	1,794,245		1,794,245	22	
23	Inservice Training & Education			2,063	2,063		2,063		2,063	23	
24	Travel and Seminar			3,979	3,979		3,979		3,979	24	
25	Other Admin. Staff Transportation									25	
26	Insurance-Prop.Liab.Malpractice			803,328	803,328		803,328		803,328	26	
27	Other (specify):*									27	
28	TOTAL General Administration	804,105	120,741	4,588,606	5,513,452	(293,136)	5,220,316	(946,389)	4,273,927	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,629,137	1,289,405	5,775,341	17,693,883	(271,405)	17,422,478	(946,449)	16,476,029	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.

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			698,139	698,139	30,001	728,140		728,140			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,021,774	3,021,774	241,404	3,263,178	(3,102,887)	160,291			32
33	Real Estate Taxes			907,715	907,715		907,715		907,715			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			60,434	60,434		60,434		60,434			35
36	Other (specify):*											36
37	TOTAL Ownership			4,688,062	4,688,062	271,405	4,959,467	(3,102,887)	1,856,580			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,043,584	13,200	1,056,784		1,056,784		1,056,784			39
40	Barber and Beauty Shops			11,377	11,377		11,377		11,377			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			340,046	340,046		340,046		340,046			42
43	Other (specify):* IV Ther/EKG/Xray/Lab		187,558	237,525	425,083		425,083		425,083			43
44	TOTAL Special Cost Centers		1,231,142	602,148	1,833,290		1,833,290		1,833,290			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	10,629,137	2,520,547	11,065,551	24,215,235		24,215,235	(4,049,336)	20,165,899			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 South Holland

0049361

Report Period Beginning: 06/01/13

Ending: 05/31/14

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	(60)	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	(41)	21		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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(61,081)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(828,649)	21		24
25	Fund Raising, Advertising and Promotional	(27,765)	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	(3,131,740)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,049,336)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (4,049,336)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Manorcare of South Holland

ID# 0049361

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	\$ (3,102,887)	32	1
2	Vending Income	(2,604)	21	2
3	Accounting / Collection Fees	(26,249)	19	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(3,131,740)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of South Holland# 0049361

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	(60)	0	0	0	0	0	0	0	0	0	0	(60)	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	(60)	0	(60)	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	(87,330)	0	0	0	0	0	0	0	0	0	0	(87,330)	19
20	Fees, Subscriptions & Promotions	(27,765)	0	0	0	0	0	0	0	0	0	0	(27,765)	20
21	Clerical & General Office Expenses	(831,294)	0	0	0	0	0	0	0	0	0	0	(831,294)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(946,389)	0	(946,389)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(946,449)	0	(946,449)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of South Holland

0049361

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	(3,102,887)	0	0	0	0	0	0	0	0	0	0	(3,102,887)	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	(3,102,887)	0	0	0	0	0	0	0	0	0	0	(3,102,887)	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)	(4,049,336)	0	0	0	0	0	0	0	0	0	0	(4,049,336)	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
		See Pg 6 Supp for list of related nursing homes in Illinois				

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	\$ 976,343	HCR Manor Care Services, LLC	100.00%	\$ 976,343	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	10,629,137	Heartland Employment Services, LLC	100.00%	10,629,137		4
5	V	10a Therapy Management	23,087	Heartland Rehabilitation Services, LLC	100.00%	23,087		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		\$ 11,628,567			\$ 11,628,567	\$ *	14

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

Facility Name & ID Number

Manorcare of South Holland

0049361

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, LLC	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 Kankakee IL, LLC	Kankakee				18
19			Manor Care of Libertyville IL, LLC	Libertyville				19
20			Manor Care of Naperville IL, LLC	Naperville				20
21			Manor Care of Northbrook IL, LLC	Northbrook				21
22			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				22
23			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				23
24			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				24
25			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				25
26			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				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

Manorcare of South Holland

0049361

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06/01/13

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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

Facility Name & ID Number Manorcare of South Holland # 0049361 Report Period Beginning: 06/01/13 Ending: 05/31/14

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 South Holland

0049361 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	3,919,925,578	702 NFs, HHs, & R	\$ 702,082	\$ 22,638,960	\$ 4,055	1
2	5	Utilities - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs		22,638,960	0	2
3	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs		22,638,960	0	3
4	10	Nursing - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	421,070	303,971	2,432	4
5	10	Nursing - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	2,331,970	10,787,378	15,244	5
6	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs		22,638,960	0	6
7	17	Gen / Admin - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	66,712,258	34,047,414	385,287	7
8	17	Gen / Admin - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	18,712,683	6,531,152	122,321	8
9	17	Gen/Admin-Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs	1,887,403	1,136,236	86,460	9
10	22	Employee Benefits - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	7,831,139		45,228	10
11	22	Empl Benefits - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	6,717,577		43,911	11
12	22	Empl Benefits-Dir to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs			0	12
13	30	Depreciation - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	4,454,722		25,728	13
14	30	Depreciation - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	653,747		4,273	14
15	30	Depr - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs			0	15
16									16
17	32	Pooled Interest	Accumulated Cost	3,919,925,578		25,923,280		149,716	17
18	32	Directly Assigned Interest	Not Allocated			18,563,246		91,688	18
19									19
20		H/O Costs Allocated to Non-SNFs & Oth Div				30,324,259			20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 185,235,436	\$ 52,806,151	\$ 976,343	25

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
A. Directly Facility Related																		
Long-Term																		
1	Conv Sub Debentures		X	Various			\$ 1,399,326	\$ 1,399,326		0.0655	\$ 91,688	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7	Pooled Interest										149,716	7						
8	Interest Expense / Interest Income										(81,113)	8						
9	TOTAL Facility Related						\$ 1,399,326	\$ 1,399,326			\$ 160,291	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 1,399,326	\$ 1,399,326			\$ 160,291	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>910,254</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>1,045,276</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>135,022</u>	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>1,004,326</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.)		\$	<u>76,803</u>	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 \$ <u>308,436</u> For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	<u>(308,436)</u>	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>907,715</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>815,634</u>	8	FOR BHF USE ONLY	
	2010	<u>833,565</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ 13
	2011	<u>953,375</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2012	<u>1,012,666</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2013	<u>1,102,089</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
Line 2: \$1,045,275.50 = \$488,309.45 for 2nd half of 2012 + \$556,966.05 for 1st half of 2013					
Line 4: \$1,004,326.24 = \$545,122.91 for 2nd half of 2013 + \$459,203.33 for Jan - May 2014					
Line 5: \$76,802.78 = Rock Fusco & Connelly, LLC invoice for 2010 RE Tax appeal					
Line 6: (\$308,435.89) = (\$1,224.75) Worssek & Vihon 2003 rate refund + (\$307,211.14) 2010 PTAB refund					

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 South Holland COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049361

CONTACT PERSON REGARDING THIS REPORT Gary Geise

TELEPHONE (419) 252-5731 FAX #: (419) 254-5494

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>29-25-200-006-0000</u>	<u>See Attached</u>	\$ <u>1,102,088.96</u>	\$ <u>1,102,088.96</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>1,102,088.96</u></u>	\$ <u><u>1,102,088.96</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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 67,792 B. General Construction Type: Exterior Masonry Frame Steel 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1988	\$ 929,902	1
2					2
3	TOTALS			\$ 929,902	3

Facility Name & ID Number Manorcare of South Holland

0049361

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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	120		1988	\$ 3,317,990	\$ 184,882		\$ 184,882	\$	\$ 3,882,955	4
5	60		1991	1,912,803						5
6	10		1997	1,054,638						6
7	10		2006	1,222,040						7
8	16		2011	1,412,881						8
Improvement Type**										
9	Current Year Depreciation				205,536		205,536		3,275,117	9
10			1988	112,623						10
11			1989	36,052						11
12			1990	6,131						12
13			1991	255,298						13
14			1992	192,798						14
15			1993	108,676						15
16			1994	85,519						16
17			1995	50,587						17
18			1996	231,349						18
19			1997	120,584						19
20			1998	237,026						20
21			1999	8,872						21
22			2000	53,921						22
23			2001	103,358						23
24	Birch Doors & Shower Floors		2002	4,644						24
25	Eletrical Work		2002	5,390						25
26	Paint, Wallcovering & Borders		2002	3,884						26
27	General Construction		2002	11,200						27
28	Floor Tile for Break Room		2002	2,794						28
29	Roofing		2003	12,928						29
30	Carpet		2003	382						30
31	Carpet/Flooring & Base		2003	18,216						31
32	Wallcovering & Border		2003	13,718						32
33	Renovation to Vending Machine Room		2003	5,794						33
34	Roofing		2003	1,010						34
35			2003	2,050						35
36			2003	3,033						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 South Holland

0049361

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	Construction Dept. Cost & Interest	2003	\$ 5,152	\$		\$	\$	\$	37
38	Additional Electrical Outlets	2003	2,331						38
39	Fire Door	2004	1,463						39
40	Construction Dept. Cost & Interest	2004	985						40
41	Wallcovering & Border	2004	3,297						41
42	Doors	2004	2,284						42
43	Flooring	2004	3,807						43
44	LANDSCAPING	2004	5,300						44
45	PARKING LOT LIGHTS	2004	17,922						45
46	WALLCOVERING & BORDERS	2004	3,913						46
47	CARPET	2004	4,996						47
48	TOLI OAK FLOORING	2004	11,840						48
49	DOORS	2004	1,042						49
50	DRYWALL OVER DOORWAY & INSTALL CABINETS	2004	10,724						50
51	DOOR HARDWARE	2004	8,926						51
52	FLOORING & COVE BASE	2004	10,254						52
53	ENRTY DOORS, RAMP, & EXTEND WALL 25 FEET	2005	31,817						53
54	REGISTERS FOR BUILDING	2005	3,892						54
55	DUCT WORK FOR A/C	2005	2,080						55
56	FABRIC	2005	602						56
57	DOOR	2005	1,790						57
58	4 DOORS & LOCK SETS	2006	3,500						58
59	DOORS & LOCK SETS	2006	3,718						59
60	renov - flooring/carpeting/wallcovering	2006	41,695						60
61	renov - carpentry-subcontr	2006	14,549						61
62	renov - HM doors & frames	2006	2,456						62
63	door alarms	2006	8,525						63
64	VCT	2006	4,050						64
65	condensing unit	2006	4,175						65
66	carpet	2006	10,901						66
67	hollow door	2006	2,288						67
68	shower door	2006	724						68
69	exhaust system	2006	4,400						69
70	TOTAL (lines 4 thru 69)		\$ 10,843,587	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	70

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

Facility Name & ID Number Manorcare of South Holland

0049361

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		\$ 10,843,587	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	1
2	door	2006	2,288						2
3	addition - architecture/engineering costs/permit fees	2006	404,618						3
4	addition - carpet / wallcovering	2006	33,532						4
5	addition - millwork & sprinklers	2006	36,507						5
6	ac unit	2006	5,100						6
7	1 birch door for therapy	2006	1,288						7
8	addition - general contr - site prep	2006	147,406						8
9	addition - engineering inspection	2006	4,041						9
10	paving	2006	2,650						10
11	electrical	2008	10,940						11
12	corridor electrical	2008	15,823						12
13	replacement roof	2008	163,410						13
14	wallcovering	2008	50,522						14
15	fence	2007	26,375						15
16	concrete patio & sidewalk	2007	16,296						16
17	wallcovering	2008	5,875						17
18	air handlers	2008	15,240						18
19	electronic ballast	2009	3,430						19
20	Renov - Gen overhead capital	2009	1,848						20
21	Renov - Interest on Construction	2009	94						21
22	Renov - Carpeting & pads	2009	11,240						22
23	Renov - wallcovering	2009	8,637						23
24	Renov - Gen overhead capital	2008	3,032						24
25	Renov - Paving of parking lot	2008	50,435						25
26	Renov - Interest on Construction	2008	551						26
27	Renov -Resilient Flooring	2009	12,131						27
28	Renov - Painting	2009	24,262						28
29	Renov - wallcovering	2009	968						29
30	exit steel door	2009	3,788						30
31	hand & crash rail	2009	17,378						31
32	dining room floor upgrade	2009	10,677						32
33	painting	2009	4,044						33
34	TOTAL (lines 1 thru 33)		\$ 11,938,012	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	34

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

Facility Name & ID Number Manorcare of South Holland# 0049361

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		\$ 11,938,012	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	1
2	shower floor tile	2009	750						2
3	shower floor tile	2009	8,273						3
4	Dining room floor upgrade additional	2009	12,032						4
5	Carpeting	2010	4,485						5
6	Frt Carpeting	2010	731						6
7	Rear, Kitchen & Exterior HM Door	2010	8,205						7
8	Carpet Installation	2010	5,403						8
9	Additional HM Doors	2010	8,205						9
10	Hour rated door	2010	2,281						10
11	HM Doors - OT and Briarwood Lounge	2010	11,450						11
12	2 smoke walls and fire damper briarwood lounge	2011	23,640						12
13	rooftop heat exchanger	2011	4,695						13
14	2 light posts	2010	9,138						14
15	6 bollard lights in court	2010	9,058						15
16	2 halide light fixtures	2010	2,334						16
17	additional cost 2 light fixtures	2010	307						17
18	3610 Renov - General overhead capital	2011	5,776						18
19	3610 Renov - interest on constr	2011	366						19
20	3610 Renov - 43 doors & frames throughout facility	2011	78,650						20
21	Additional cost for 2 smoke walls/fire dampers (#12 above)	2011	6,401						21
22	VINYL FLOORING, VWC (WOMANS BT	2011	3,924						22
23	PAINT EXTERIOR KITHEN DOORS	2011	1,467						23
24	PAINT EXTERIOR ADJUST ASSET #2	2011	4,559						24
25	EAST DRIVEWAY UPGRADE	2011	38,370						25
26	RECAULK 136 WINDOWS	2011	8,595						26
27	2 DOORS WALK IN COOLER	2011	9,250						27
28	Caulking	2011	8,595						28
29	2 water drains (front lot)	2011	3,675						29
30	CABINET SINK & COUNTERTOP	2012	3,523						30
31	4 doors - Briarwood furnace rm, supply rm, grand heritage supply	2012	5,130						31
32	FLAT ROOF OVER KITCHEN	2012	48,452						32
33	3 dry sprinkler plans	2012	14,000						33
34	TOTAL (lines 1 thru 33)		\$ 12,289,730	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	34

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

Facility Name & ID Number Manorcare of South Holland

0049361

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		\$ 12,289,730	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	1
2	CARPETING AND PADS for S Holland Addition	2012	14,474						2
3	wallcovering for S Holland Addition	2012	32,738						3
4	Corner Guards for S Holland Addition	2012	4,898						4
5	FENCING/GAZEBO IN COURTYARD	2012	2,200						5
6	millwork for S Holland Addition	2012	10,234						6
7	doors and windows for S Holland Addition	2012	9,400						7
8	flooring for S Holland Addition	2012	6,002						8
9	Painting for S Holland Addition	2012	6,180						9
10	HVAC	2012	5,544						10
11	NURSE CALL SYSTEM	2012	7,282						11
12	FIRE PROTECTION	2012	25,920						12
13	FIRE DAMPER LINKS	2012	7,106						13
14	HVAC-5 TON BRIARWOOD	2012	16,313						14
15	RTU -ROOFTOP KITCHEN UNIT	2012	16,313						15
16	17 MEDICARE BATHS RMS 101,103,108-111,118,120,122,124								16
17	140, 142, 126	2012	29,300						17
18	HOT WATER HEATER	2012	13,200						18
19	PARKING LOT UPGRADE	2012	37,320						19
20	ADDITIONAL -PARKING LOT UPGRADE	2012	3,720						20
21	ADDL WORK ON THE 17 MEDICARE BATHS ABOVE	2012	4,840						21
22	VCT BATHROOM FLOORING IN ROOMS 140, 142, 148-154	2013	13,520						22
23	sprinkler system upgrade	2013	7,328						23
24	flooring - internet café	2013	5,773						24
25	HVAC - front gym	2013	18,212						25
26	fascia & soffit replace bldg perimeter	2013	11,636						26
27	briarwood heatpump cond unit	2013	18,213						27
28	frt for carpet - internet café	2013	692						28
29	additional flooring - internet café	2013	9,397						29
30	briarwood flooring	2013	7,685						30
31	walk in freezer door upgrade	2013	9,133						31
32	kitchen wall upgrades - cart area	2013	7,200						32
33	fire wall upgds @ 6 walls thruout bldg- instl 5 EZ path devices	2013	12,770						33
34	TOTAL (lines 1 thru 33)		\$ 12,664,272	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 12,664,272	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	1
2	stainless base corners in kitchen	2013	11,222						2
3	hot water boiler	2014	14,739						3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,690,232	\$ 390,418		\$ 390,418	\$	\$ 7,158,072	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	\$ 4,024,246	\$ 307,721	\$ 307,721	\$		\$ 3,501,516	71
72	Current Year Purchases	146,751						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			30,001	30,001			74
75	TOTALS	\$ 4,170,997	\$ 307,721	\$ 337,722	\$ 30,001		\$ 3,501,516	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	Residents	1995 goshen GHS		\$ 17,000	\$	\$	\$		\$ 17,000	76
77		Paratransit								77
78										78
79										79
80	TOTALS			\$ 17,000	\$	\$	\$		\$ 17,000	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)	\$ 17,808,131	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 698,139	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 728,140	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 30,001	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,676,588	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Manorcare of South Holland

0049361

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: \$ 60,434 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 South Holland # 0049361 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	14144	hrs	\$ 577,958		\$	2,346	14,144	\$ 580,304	1
2	Licensed Speech and Language Development Therapist	10a	6838	hrs	279,409			650	6,838	280,059	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	16005	hrs	654,008	93	5,552	19,062	16,098	678,622	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				1,043,584		1,043,584	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhalation Therapy</u>	10a	2669		109,074				2,669	109,074	12
13	Other (specify): <u>IV Ther/EKG/Xray/La</u>	43, 2 & 3					237,525	187,558		425,083	13
14	TOTAL				\$ 1,620,449	93	\$ 243,077	\$ 1,253,200	39,749	\$ 3,116,726	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 South Holland**

0049361

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 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,794	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (1,334,661))	3,375,140		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	6,674		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,383,608	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	929,902		13
14	Buildings, at Historical Cost	12,690,232		14
15	Leasehold Improvements, at Historical Cost	4,187,997		15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)	(10,676,588)		17
18	Deferred Charges	16,620,230		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 OMIT)	7,401		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,759,174	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 27,142,782	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 237,082	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	928,067		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,004,326		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accrued Payables	239,655		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,409,130	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	1,399,326		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)	\$ 1,399,326	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,808,456	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 23,334,326	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 27,142,782	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 23,739,502	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 23,739,502	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,486,270)	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)	\$ (1,486,270)	17
B. Transfers (Itemize):			
18	Change in Interdivision	1,081,094	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,081,094	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 23,334,326	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	\$ 23,449,203	1
2	Discounts and Allowances for all Levels	(12,389,842)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,059,361	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	9,136,766	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 9,136,766	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	2,604	12
13	Barber and Beauty Care	11,867	13
14	Non-Patient Meals	60	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,065,145	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	168,518	19
20	Radiology and X-Ray	188,261	20
21	Other Medical Services	96,383	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,532,838	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,728,965	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,146,812	31
32	Health Care	10,033,619	32
33	General Administration	5,513,452	33
B. Capital Expense			
34	Ownership	4,688,062	34
C. Ancillary Expense			
35	Special Cost Centers	1,493,244	35
36	Provider Participation Fee	340,046	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 24,215,235	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,486,270)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,486,270)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,937,978	44
45	Private Pay - Net Inpatient Revenue	984,100	45
46	Medicare - Net Inpatient Revenue	5,507,043	46
47	Other-(specify) <u>Hospice</u>	286,196	47
48	Other-(specify) <u>Insurance</u>	1,344,044	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,059,361	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 South Holland

0049361

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	1,519	1,651	\$ 85,626	\$ 51.86	1
2	Assistant Director of Nursing	6,660	7,240	267,786	36.99	2
3	Registered Nurses	69,227	75,250	2,542,185	33.78	3
4	Licensed Practical Nurses	48,660	52,893	1,348,297	25.49	4
5	CNAs & Orderlies	130,723	142,310	1,576,579	11.08	5
6	CNA Trainees	169	184	1,785	9.70	6
7	Licensed Therapist	43,133	46,872	1,915,371	40.86	7
8	Rehab/Therapy Aides	32,389	35,197	1,079,324	30.67	8
9	Activity Director	7,100	7,720	109,379	14.17	9
10	Activity Assistants					10
11	Social Service Workers	10,405	11,307	293,709	25.98	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	10,433	11,299	159,903	14.15	15
16	Dishwashers					16
17	Maintenance Workers	3,769	4,098	77,851	19.00	17
18	Housekeepers	22,890	24,894	260,968	10.48	18
19	Laundry	7,303	7,943	73,550	9.26	19
20	Administrator	2,080	2,080	103,756	49.88	20
21	Assistant Administrator	1,831	1,831	79,213	43.26	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	29,048	31,562	621,136	19.68	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	1,968	2,140	32,719	15.29	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	429,307	466,471	\$ 10,629,137 *	\$ 22.79	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	39,211	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				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)		\$ 39,211		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	240	\$ 15,141	10	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	240	\$ 15,141		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 South Holland# 0049361

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. ICHA \$6,117
- (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 \$2830
- (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. \$ 101,768 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. \$ 340,046
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. \$ 60
- (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.