



Facility Name & ID Number Manorcare of Oak Lawn East

# 0049668 Report Period Beginning: 06/01/17 Ending: 05/31/18

**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	122	Skilled (SNF)	122	44,530	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	122	TOTALS	122	44,530	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,125	2,733	22,157	39,015	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,125	2,733	22,157	39,015	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.62%**

**D. How many bed reserve days during this year were paid by the Department?**  
0 (Do not include bed reserve 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 1977

**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 122 and days of care provided 11,103

Medicare Intermediary Novitas Solutions

**IV. ACCOUNTING BASIS**

ACCRUAL  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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/17 Ending: 05/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	384,431	33,144	247	417,822		417,822		417,822		1
2	Food Purchase		258,365		258,365		258,365	(148)	258,217		2
3	Housekeeping	231,525	29,664		261,189		261,189		261,189		3
4	Laundry	74,838	19,761		94,599		94,599		94,599		4
5	Heat and Other Utilities			140,112	140,112	2,762	142,874		142,874		5
6	Maintenance	68,199	15,168	80,348	163,715		163,715		163,715		6
7	Other (specify):* <b>Medical Waste</b>			1,379	1,379		1,379		1,379		7
8	<b>TOTAL General Services</b>	758,993	356,102	222,086	1,337,181	2,762	1,339,943	(148)	1,339,795		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			15,104	15,104		15,104		15,104		9
10	Nursing and Medical Records	4,304,317	342,434	116,839	4,763,590	63	4,763,653		4,763,653		10
10a	Therapy	1,862,270	15,546	25,271	1,903,087		1,903,087		1,903,087		10a
11	Activities	97,426	4,466	1,627	103,519		103,519		103,519		11
12	Social Services	318,420			318,420		318,420		318,420		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	6,582,433	362,446	158,841	7,103,720	63	7,103,783		7,103,783		16
	<b>C. General Administration</b>										
17	Administrative	137,330		579,587	716,917	(215,834)	501,083		501,083		17
18	Directors Fees										18
19	Professional Services			59,151	59,151		59,151	(59,151)			19
20	Dues, Fees, Subscriptions & Promotions			90,918	90,918		90,918	(35,796)	55,122		20
21	Clerical & General Office Expenses	445,612	66,467	1,065,706	1,577,785		1,577,785	(941,546)	636,239		21
22	Employee Benefits & Payroll Taxes			1,143,249	1,143,249	51,163	1,194,412		1,194,412		22
23	Inservice Training & Education			447	447		447		447		23
24	Travel and Seminar			2,043	2,043		2,043		2,043		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			957,463	957,463		957,463		957,463		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	582,942	66,467	3,898,564	4,547,973	(164,671)	4,383,302	(1,036,493)	3,346,809		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	7,924,368	785,015	4,279,491	12,988,874	(161,846)	12,827,028	(1,036,641)	11,790,387		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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			383,765	383,765	16,959	400,724		400,724		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			679,548	679,548	144,887	824,435	(707,480)	116,955		32
33	Real Estate Taxes			583,641	583,641		583,641		583,641		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			78,638	78,638		78,638		78,638		35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			1,725,592	1,725,592	161,846	1,887,438	(707,480)	1,179,958		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		676,690		676,690		676,690		676,690		39
40	Barber and Beauty Shops			2,965	2,965		2,965		2,965		40
41	Coffee and Gift Shops	5,789			5,789		5,789		5,789		41
42	Provider Participation Fee			221,750	221,750		221,750		221,750		42
43	Other (specify):* <b>IV   X-Ray &amp; Lab</b>		56,456	174,558	231,014		231,014		231,014		43
44	<b>TOTAL Special Cost Centers</b>	5,789	733,146	399,273	1,138,208		1,138,208		1,138,208		44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	7,930,157	1,518,161	6,404,356	15,852,674		15,852,674	(1,744,121)	14,108,553		45

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



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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income	(8)	21	2
3	Vending Income	(1,632)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(25,064)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(707,480)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(734,184)		49

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 Svcs	Toledo	Home Office
				HL Empl Svcs, LLC	Toledo	Personnel
				HCR Manor Care Svcs	Toledo	Therapy Mgmt Svcs
				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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	See Home Office Allocation	\$ 579,587	HCR Manor Care Services, LLC	0.00%	\$ 579,587	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	7,930,157	Heartland Employment Services, LLC	0.00%	7,930,157		4
5	V	10a Therapy Management	16,957	HCR Manor Care Services, LLC	0.00%	16,957		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		\$ 8,526,701			\$ 8,526,701	\$ *	14

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

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 Elk Grove Village IL, LLC	Elk Grove Village				13
14			Manor Care of Hinsdale IL, LLC	Hinsdale				14
15			Manor Care of Homewood IL, LLC	Homewood				15
16			Manor Care of Libertyville IL, LLC	Libertyville				16
17			Manor Care of Naperville IL, LLC	Naperville				17
18			Manor Care of Northbrook IL, LLC	Northbrook				18
19			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				19
20			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				20
21			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				21
22			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				22
23			Manor Care of South Holland IL, LLC	South Holland				23
24			Manor Care of Westmont IL, LLC	Westmont				24
25			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				25
26			Arden Courts of Geneva IL, LLC	Geneva				26
27			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				27
28			Arden Courts of Northbrook IL, LLC	Northbrook				28
29			Arden Courts of Palos Heights IL, LLC	Palos Heights				29
30			Arden Courts of South Holland IL, LLC	South Holland				30

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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 Oak Lawn East

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VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization HCR Manor Care 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

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	3,738,067,390	560 NFs, HHs, & Re	\$ 699,205	\$ 0	14,764,795	\$ 2,762	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	14,764,795	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	14,764,795	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	14,764,795	63	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	14,764,795	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	14,764,795	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	59,973,786	32,867,234	14,764,795	236,887	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	14,764,795	74,841	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	14,764,795	52,025	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	14,764,795	23,306	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	14,764,795	27,857	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	14,764,795	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	14,764,795	13,678	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	14,764,795	3,281	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	14,764,795	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		14,764,795	112,930	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			31,957	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 579,587	25

Facility Name & ID Number

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# 0049668

Report Period Beginning:

06/01/17

Ending:

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

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Conv. Sub. Debentures		X				\$ 461,443	\$ 412,937			0.0774	\$ 31,957						
2																		
3																		
4																		
5																		
<b>Working Capital</b>																		
6	Home Office Pooled Interest Expense											112,930						
7	Interest Income / Interest Expense											(27,932)						
8																		
9	<b>TOTAL Facility Related</b>						\$ 461,443	\$ 412,937				\$ 116,955						
<b>B. Non-Facility Related*</b>																		
10																		
11																		
12																		
13																		
14	<b>TOTAL Non-Facility Related</b>						\$	\$				\$						
15	<b>TOTALS (line 9+line14)</b>						\$ 461,443	\$ 412,937				\$ 116,955						

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 2017 report.	\$	<u>463,372</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>534,170</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>70,798</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>556,293</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$	<u>37,237</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. <b>TOTAL REFUND \$ <u>(80,688)</u> For <u>2005, 13-15</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$	<u>(80,688)</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>583,641</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>445,374</u>	8
	2014	<u>519,233</u>	9
	2015	<u>525,198</u>	10
	2016	<u>530,987</u>	11
	2017	<u>598,852</u>	12

Line 2: \$534,170.13 = \$242,127.52 for 2nd half 2016 + \$292,042.61 for 1st half 2017

Line 4: \$556,293.22 = \$306,782.39 for 2nd half 2017 + \$249,510.83 for Jan - May 2018

Line 5: \$37,236.73: Worsek & Vihon: \$9,591-2013 Spec Obj, \$229-2015 Spec Obj, \$368.73-2005 Tax Rate Ref, \$5,136-2014 Spec Obj, \$12,717-2017 Tax Assess Appl, \$5,195-2015 Spec Obj. & Urban: \$4,000 RE Appraisal

Line 6: (\$80,688.29) = (\$38,329.05) for 2013, (\$1,106.20) for 2005, (\$20,505.71) for 2014, (\$20,744.33) for 2015

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.**



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**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 38,616 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

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

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

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

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

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

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

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO

If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1977</u>	<u>\$ 257,674</u>	1
2					2
3	TOTALS			\$ 257,674	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	122		1977	1977	\$ 2,247,698	\$		\$	\$	\$ 2,247,698	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	<b>Current Year Depreciation</b>					261,296		261,296		4,386,574	9
10			1981		18,089						10
11			1986		2,797						11
12			1988		19,012						12
13			1989		14,714						13
14			1990		202,653						14
15			1991		69,401						15
16			1992		114,373						16
17			1993		63,254						17
18			1994		648,943						18
19			1995		220,796						19
20			1996		238,261						20
21			1997		230,127						21
22			1998		319,666						22
23			1999		57,192						23
24			2000		71,071						24
25			2001		106,534						25
26			2002		100,254						26
27			2003		74,619						27
28			2004		98,601						28
29											29
30		Flooring	2005		885						30
31		Fire Shutter Door	2005		2,170						31
32		Roofing	2005		17,500						32
33		2005 per audit - Doors for front entrance	2005		8,732						33
34		2005 per audit - Metal Access Doors	2005		3,183						34
35		2005 per audit - Asphalt Driveway, Seal Coat, & Stripe	2005		11,979						35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Oak Lawn East# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18**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	<u>2006 per audit - Electric work for emergency light &amp; feed</u>	2006	\$ 894	\$		\$	\$	\$	37
38	<u>2006 per audit - Doors &amp; closers</u>	2006	2,834						38
39									39
40	<u>A/C for Elevator Room</u>	2006	5,960						40
41	<u>Electrical circuits for emergency generator system</u>	2006	8,530						41
42	<u>Electrical circuits - Kitchen &amp; 2nd floor Nurse Station</u>	2006	3,599						42
43									43
44	<u>Renov - Flooring</u>	2007	20,080						44
45	<u>Renov - Wallcovering</u>	2007	1,786						45
46	<u>Renov - Carpentry</u>	2007	2,826						46
47	<u>Renov - Electrical</u>	2007	15,000						47
48	<u>Windows in lounge</u>	2007	3,310						48
49									49
50	<u>Roofing</u>	2007	3,500						50
51	<u>Metal Door</u>	2008	8,440						51
52	<u>Door and Frame</u>	2008	3,177						52
53	<u>Water Heater</u>	2008	22,725						53
54									54
55	<u>Renov. - Architech &amp; Engineering</u>	2007	78,362						55
56	<u>Renov. - Plan Reviews</u>	2007	3,660						56
57	<u>Renov. - Capentry-Subcontractor</u>	2008	713,268						57
58	<u>Renov. - Mill Work</u>	2008	38,340						58
59	<u>Renov. - HM Doors &amp; Frames</u>	2009	5,637						59
60	<u>Renov. - Reslient Flooring</u>	2007	55,865						60
61	<u>Renov. - Wallcovering</u>	2007	51,819						61
62	<u>Renov. - Corner Guards</u>	2009	8,604						62
63	<u>Renov. - Fire Sprinkler System</u>	2007	35,900						63
64	<u>Renov. - Plumbing</u>	2008	6,830						64
65	<u>Renov. - Plumbing Specilities</u>	2009	636						65
66	<u>Renov. - HVAC</u>	2008	8,969						66
67	<u>Renov. - Basic Electrical</u>	2009	23,190						67
68	<u>Renov. - Fire Alarm System</u>	2008	17,940						68
69	<u>Renov. - Nurse Call System</u>	2008	4,647						69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 6,118,832	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	70

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

Facility Name & ID Number Manorcare of Oak Lawn East# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,118,832	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	1
2	Elevator Door Restrictors	2008	8,100						2
3	Annunciator Panel for Generator	2008	2,969						3
4	Door & Ceiling in Vestibule	2009	11,286						4
5	Door Panic Hardware on service door	2009	2,401						5
6	Sprinkler Heads And Piping	2009	5,277						6
7	Electrical Work - Explosion Proof	2009	4,338						7
8	Door in Vestibule	2009	5,000						8
9									9
10	Renov. - Carpentry-Subcontractor	2009	230,010						10
11	Renov. - Corner Guards	2009	793						11
12	Renov. - Basic Electrical	2009	12,590						12
13	Renov. - Arch & Engineer	2007	(547)						13
14	Metal Soffit on Front Porch	2009	22,019						14
15	Renov. Elevator Upgrade	2009	56,360						15
16	Renov. - Fire Spinklers	2009	21,042						16
17	Renov. - Basic Electrical	2009	5,486						17
18	Renov. Elevator Upgrade-Smoke Detectors	2009	3,187						18
19	Add Hand railings in 3 Stairwells	2010	11,330						19
20									20
21	Seal coat parking lot	2010	8,527						21
22	Sprinkler Heads ( 3 stair landings)	2010	3,297						22
23	Renov. - Ductwork & Fire Dampers	2010	240,695						23
24	Fire Dampers (2)	2010	15,295						24
25	HM Doors	2010	6,405						25
26	7.5 ton Rooftop compressor	2011	20,488						26
27	Renov. - Roof Replacement	2011	203,010						27
28	Painting & Wall Covering (1st FL PAT RMS)	2011	6,900						28
29									29
30	Carpet (main entrance, courtyard patio, and front office)	2011	10,206						30
31	Countertops & Overhead Cabinets (physian offices #1 & #2)	2011	15,395						31
32	Privacy Fencing, white PVC, 6 Ft (courtyard & generator areas)	2011	13,786						32
33	Repl 14 double hung windows & sills (6 offices & 6 resident rms.)	2011	19,555						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,084,032	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	34

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

Facility Name &amp; ID Number Manorcare of Oak Lawn East

# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18

## 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 7,084,032	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	1
2	A/C Compressor in 5 ton RTU (PT area)	2011	4,654						2
3	Wander System at Elevator	2011	8,966						3
4	Repl circulation pump on Lochnivar boiler	2011	3,672						4
5	Door HM (2nd Flr Linen Rm)	2011	4,078						5
6	Electrical for out door lights	2011	13,460						6
7	Concrete Pads (Front of Facility)	2012	7,929						7
8	Countertop Upgrade (1st Flr Nurse Station)	2012	2,115						8
9	Rooftop Unit, 7 1/2 ton	2012	21,125						9
10	Stairwell Door	2012	4,230						10
11	Electrical Panel and Wiring consisting of:	2012	29,375						11
12	Replace 200 amp distribution panel with 400 amp panel								12
13	200 amp feed from new panel to 2nd floor Linen Closet								13
14	42 circuit panel board to replace existing 20 fuse panel								14
15	Wiring and conduit to Roof Top Unit #3 & #4 from 2nd floor Linen Closet								15
16	Wiring and conduit to Roof Top Unit #1 (PT) from main electric room								16
17	Asphalt Paving, Sealer, & Striping	2012	14,387						17
18	Electrical Panel, 30 circuits (in main electric room)	2012	1,364						18
19	Renovations to the PT & OT rooms, Training bathroom, and 1st floor offices (5) consisting of:								19
20	Carpentry, Millwork, Drywall, Handrails - Renov. 05-11C	2013	286,556						20
21	Wallcovering, Flooring, Carpet - Renov. 05-11C	2013	6,710						21
22	Engineering & Consulting on Renov. - Renov. 05-11C	2013	38,723						22
23	Light fixtures (58) - Renov. 05-11C	2013	8,835						23
24									24
25	Renovations to the PT & OT rooms, Training bathroom, and 1st floor offices (5) consisting of (additional costs) consisting of:								25
26	Engineering & Consulting on Renov. - Renov. 05-11C	2013	4,229						26
27	Carpentry, Millwork, Drywall, Handrails - Renov. 05-11C	2013	144,053						27
28	Wallcovering, Flooring, Carpet - Renov. 05-11C	2013	1,617						28
29	Light fixture upgrade to whole building	2013	9,989						29
30	Electrical upgrade to Med Rms, Kiosks, & Nurse Station	2014	4,580						30
31	Hot water line & circulating pump	2014	5,897						31
32	Wallcovering & Handrails in Caf�, PT corridor, lounge, & corrido	2014	9,683						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,720,259	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	34

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

Facility Name &amp; ID Number Manorcare of Oak Lawn East

# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18

**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	<b>Totals from Page 12C, Carried Forward</b>		\$ 7,720,259	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	1
2	<b>Renovate front offices and 33 2nd floor resident rooms consisting of:</b>								2
3	Carpentry, Millwork	2014	138,676						3
4	Fire Sprinkler System	2014	3,920						4
5	Plumbing	2014	1,949						5
6	Basic Electrical	2014	44,354						6
7	Resilient Flooring	2014	57,568						7
8	Carpeting	2014	4,583						8
9	Painting	2014	86,160						9
10	Wallcovering	2014	17,334						10
11									11
12	EM Electrical Upgrades to Boiler, Sprinkler, Oxgen Rms.	2014	7,354						12
13									13
14	Carpet for Corridor - Materials	2014	14,631						14
15	Carpet for Corridor - Freight	2014	1,058						15
16	Carpet for Corridor - Installation	2014	11,975						16
17	EZ-Path fire stop devices(6) in smoke walls & relate work	2014	9,185						17
18	Drywall & paint firewalls-Med. Rm, Clean Utility, & Corridor	2015	30,308						18
19	Life Safety Elelctrical Panel & related electrical work	2015	14,558						19
20	Electric circuits, 3 phase - disposals (2) & blender (Kitchen)	2015	7,070						20
21	Blower section - Trane rooftop unit	2015	3,490						21
22									22
23	Fire stopping -clean utility/Med rm behind 1st flr nurse station	2015	19,650						23
24	Fan motor/blade/slinger/hrdwr -Kitchen RTU	2015	3,650						24
25	Door & frame,hollow metal - S stairwell	2015	7,150						25
26	Compressor/condensor/crankcase heater-walk in cooler	2015	3,780						26
27									27
28	Door/frame, exterior 1.5 hr fire rated - Kitchen	2015	2,460						28
29	Windows, (10) dbl hung: 2nd flr-215, 217, 219 in W wing,								29
30	and 227, 229, 232-236 in S wing	2015	18,780						30
31	Heat Exchgr, RTU HVAC for 1st & 2nd flr dining & Ofc areas	2015	11,880						31
32	Door, hollow metal - kitchen	2016	4,821						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,246,603	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 8,246,603	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	1
2	<u>Elec panel kitchen: prep area, next to fridge, food stg rm (2)</u>	2016	9,850						2
3	<u>Flooring, vinyl plank both elevators</u>	2016	3,105						3
4	<u>RTU Coil &amp; Fan Blades, lobby/front ofcs/laundry/dining/activites/</u>	2016	12,170						4
5									5
6	<u>AC unit, mini split in phone rm</u>	2016	3,975						6
7	<u>Notifier for fire system</u>	2016	4,466						7
8	<u>RTU compressor-2nd flr nurse station</u>	2017	5,065						8
9	<u>Electric, Poles, &amp; Lights (2), S &amp; W side Drive/Lot &amp; near Flagpol</u>	2016	16,963						9
10	<u>Limestone Corners (19) on bldg &amp; tuck pointing</u>	2017	7,700						10
11									11
12	<u>Plumbing-Mixing Valve &amp; copper return line -Boiler</u>	2017	8,321						12
13	<u>Doors - sprinkler room</u>	2017	3,415						13
14	<u>Compressor, 7.5T for Kitchen</u>	2017	8,652						14
15	<u>Painting -2nd Flr Therapy &amp; Dining</u>	2017	5,200						15
16	<u>Electrical circuit breakers (2) - for Kitchen ovens</u>	2017	2,950						16
17	<u>Heater - South Entrance Ceiling</u>	2018	4,875						17
18	<u>Concrete sidewalk 75' &amp; pad at front entrance</u>	2017	7,708						18
19	<u>Asphalt Paving</u>	2017	7,364						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	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,358,382	\$ 261,296		\$ 261,296	\$	\$ 6,634,272	34

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

Facility Name & ID Number Manorcare of Oak Lawn East

# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18

**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	\$ 3,602,352	\$ 122,469	\$ 122,469	\$		\$ 3,294,083	71
72	Current Year Purchases	50,406						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			16,959	16,959			74
75	<b>TOTALS</b>	\$ 3,652,758	\$ 122,469	\$ 139,428	\$ 16,959		\$ 3,294,083	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	<b>TOTALS</b>			\$	\$	\$	\$		\$	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)	\$ 12,268,814	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 383,765	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 400,724	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 16,959	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,928,355	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	<b>TOTALS</b>	\$	\$	\$	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 Oak Lawn East

# 0049668

Report Period Beginning: 06/01/17

Ending: 05/31/18

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: \_\_\_\_\_

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

If NO, see instructions.

YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 78,638

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	<b>TOTAL</b>		\$ _____	\$ _____	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a	8904 hrs	\$ 374,162		\$	\$ 497	8,904	\$ 374,659	1
2	Licensed Speech and Language Development Therapist	10a	4237 hrs	178,020			1,431	4,237	179,451	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	10409 hrs	437,404			13,618	10,409	451,022	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				676,690		676,690	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Inhal Therapy</u>	10a, 3	1409	59,210	94	5,714		1,503	64,924	12
13	Other (specify): <u>X-Ray &amp; Lab   IV</u>	43, 2 & 3				174,558	56,456		231,014	13
14	<b>TOTAL</b>			\$ 1,048,796	94	\$ 180,272	\$ 748,692	25,053	\$ 1,977,760	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.

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **05/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (3,386)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (1,085,130) )	2,242,859		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	18,071		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,257,544	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	257,674		13
14	Buildings, at Historical Cost	8,358,382		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,652,758		16
17	Accumulated Depreciation (book methods)	(9,928,355)		17
18	Deferred Charges	161,978		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) <b>OMIT</b>	91,692		22
23	Other(specify): <b>CIP</b>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,594,129	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,851,673	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 329,366	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	654,149		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	556,293		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>Accounts Payable</b>	199,253		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,739,061	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	412,937		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 412,937	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,151,998	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,699,675	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,851,673	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,379,642</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,379,642</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(750,820)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (750,820)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Change in Interdivision</b>	70,853	<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ 70,853	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 2,699,675	<b>24</b> *

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

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 15,744,358	1
2	Discounts and Allowances for all Levels	(8,948,666)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,795,692	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,524,100	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 6,524,100	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,632	12
13	Barber and Beauty Care	882	13
14	Non-Patient Meals	148	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,341,103	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	196,506	19
20	Radiology and X-Ray	95,803	20
21	Other Medical Services	87,054	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,723,128	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Purchase Discount</u>	58,934	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 58,934	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 15,101,854	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,337,181	31
32	Health Care	7,103,720	32
33	General Administration	4,547,973	33
<b>B. Capital Expense</b>			
34	Ownership	1,725,592	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	916,458	35
36	Provider Participation Fee	221,750	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,852,674	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(750,820)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (750,820)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,295,005	44
45	Private Pay - Net Inpatient Revenue	738,310	45
46	Medicare - Net Inpatient Revenue	2,244,618	46
47	Other-(specify) <u>Hospice</u>	242,025	47
48	Other-(specify) <u>Insurance</u>	1,275,734	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,795,692	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 Oak Lawn East

# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18

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	2,228	2,406	\$ 126,558	\$ 52.60	1
2	Assistant Director of Nursing	8,589	9,274	391,829	42.25	2
3	Registered Nurses	46,374	50,073	1,760,110	35.15	3
4	Licensed Practical Nurses	23,859	25,762	714,647	27.74	4
5	CNAs & Orderlies	79,792	86,312	1,284,203	14.88	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	28,194	30,452	1,279,601	42.02	7
8	Rehab/Therapy Aides	17,243	18,624	582,669	31.29	8
9	Activity Director	6,717	7,266	97,426	13.41	9
10	Activity Assistants					10
11	Social Service Workers	10,913	11,797	318,420	26.99	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,087	28,194	384,431	13.64	15
16	Dishwashers					16
17	Maintenance Workers	2,094	2,251	68,199	30.30	17
18	Housekeepers	18,415	19,901	231,525	11.63	18
19	Laundry	5,069	5,474	74,838	13.67	19
20	Administrator	2,080	2,080	137,333	66.03	20
21	Assistant Administrator	0	0	(3)		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,146	22,907	445,612	19.45	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	1,816	1,962	26,970	13.75	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	522	562	5,789	10.30	33
34	TOTAL (lines 1 - 33)	301,138	325,297	\$ 7,930,157 *	\$ 24.38	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	15,104	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)	\$	15,104		49

C. CONTRACT NURSES

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



Facility Name & ID Number Manorcare of Oak Lawn East# 0049668

Report Period Beginning:

06/01/17

Ending:

05/31/18**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 \$3,641 & AHCA \$1,791
- (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. \$ 67,925 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. \$ 221,750  
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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 148
- (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