

Facility Name & ID Number Manorcare of Palos Hts East

0049478 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	184	Skilled (SNF)	184	67,160	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	184	TOTALS	184	67,160	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	13,968	3,578	31,035	48,581	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,968	3,578	31,035	48,581	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.34%

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 06/02/88

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 184 and days of care provided 23,255

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 Palos Hts East # 0049478 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
	A. General Services										
1	Dietary	477,218	36,259	1,467	514,944		514,944		514,944		1
2	Food Purchase		339,604		339,604		339,604	(1,410)	338,194		2
3	Housekeeping	274,484	31,758	18,973	325,215		325,215		325,215		3
4	Laundry	81,269	35,253		116,522		116,522		116,522		4
5	Heat and Other Utilities			272,179	272,179	4,198	276,377		276,377		5
6	Maintenance	99,252	30,114	260,853	390,219		390,219		390,219		6
7	Other (specify):* Medical Waste			1,743	1,743		1,743		1,743		7
8	TOTAL General Services	932,223	472,988	555,215	1,960,426	4,198	1,964,624	(1,410)	1,963,214		8
	B. Health Care and Programs										
9	Medical Director			12,175	12,175		12,175		12,175		9
10	Nursing and Medical Records	4,818,778	332,339	53,251	5,204,368	96	5,204,464		5,204,464		10
10a	Therapy	2,715,469	12,209	29,403	2,757,081		2,757,081		2,757,081		10a
11	Activities	130,338	4,966	2,925	138,229		138,229		138,229		11
12	Social Services	227,911	92	87	228,090		228,090		228,090		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,892,496	349,606	97,841	8,339,943	96	8,340,039		8,340,039		16
	C. General Administration										
17	Administrative	133,815		1,047,404	1,181,219	(494,421)	686,798		686,798		17
18	Directors Fees										18
19	Professional Services			46,589	46,589	(2,030)	44,559	(44,559)			19
20	Dues, Fees, Subscriptions & Promotions			143,801	143,801		143,801	(56,773)	87,028		20
21	Clerical & General Office Expenses	601,305	121,866	489,134	1,212,305	2,030	1,214,335	(360,835)	853,500		21
22	Employee Benefits & Payroll Taxes			1,392,778	1,392,778	77,778	1,470,556		1,470,556		22
23	Inservice Training & Education			576	576		576		576		23
24	Travel and Seminar			4,398	4,398		4,398		4,398		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			924,123	924,123		924,123		924,123		26
27	Other (specify):*							(58)	(58)		27
28	TOTAL General Administration	735,120	121,866	4,048,803	4,905,789	(416,643)	4,489,146	(462,225)	4,026,921		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,559,839	944,460	4,701,859	15,206,158	(412,349)	14,793,809	(463,635)	14,330,174		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			426,331	426,331	25,782	452,113		452,113		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			5,867,065	5,867,065	386,567	6,253,632	(5,885,425)	368,207		32
33	Real Estate Taxes			670,888	670,888		670,888		670,888		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			38,233	38,233		38,233		38,233		35
36	Other (specify):*										36
37	TOTAL Ownership			7,002,517	7,002,517	412,349	7,414,866	(5,885,425)	1,529,441		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		821,872		821,872		821,872		821,872		39
40	Barber and Beauty Shops			11,334	11,334		11,334		11,334		40
41	Coffee and Gift Shops	11,482			11,482		11,482		11,482		41
42	Provider Participation Fee			232,582	232,582		232,582		232,582		42
43	Other (specify):* IV X-Ray & Lab		129,399	180,704	310,103		310,103		310,103		43
44	TOTAL Special Cost Centers	11,482	951,271	424,620	1,387,373		1,387,373		1,387,373		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,571,321	1,895,731	12,128,996	23,596,048		23,596,048	(6,349,060)	17,246,988		45

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

Manorcare of Palos Hts East

ID# 0049478

Report Period Beginning: 06/01/17

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(1,251)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(15,897)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(5,885,425)	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	Total	(5,902,573)		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	\$ 1,047,404	HCR Manor Care Services, LLC	0.00%	\$ 1,047,404	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	9,571,321	Heartland Employment Services, LLC	0.00%	9,571,321		4
5	V	10a	Therapy Management	25,575	HCR Manor Care Services, LLC	0.00%	25,575		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		\$ 10,644,300			\$ 10,644,300	\$ *		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 (East) IL, LLC	Oak Lawn				19
20			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				20
21			Manor Care of Palos Heights (West) 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 Palos Hts 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	22,445,697	\$ 4,198	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	22,445,697	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	22,445,697	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	22,445,697	96	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	22,445,697	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	22,445,697	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	22,445,697	360,120	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	22,445,697	113,774	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	22,445,697	79,089	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	22,445,697	35,429	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	22,445,697	42,349	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	22,445,697	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	22,445,697	20,794	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	22,445,697	4,988	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	22,445,697	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		22,445,697	171,679	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			214,888	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 1,047,404	25

Facility Name & ID Number

Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/17

Ending:

05/31/18

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			
A. Directly Facility Related																		
Long-Term																		
1	Conv. Sub. Debentures		X				\$ 3,102,852	\$ 2,778,686			0.0773	\$ 214,888						
2																		
3																		
4																		
5																		
Working Capital																		
6	Home Office Pooled Interest Expense											171,679						
7	Interest Income / Interest Expense											(18,360)						
8																		
9	TOTAL Facility Related						\$ 3,102,852	\$ 2,778,686				\$ 368,207						
B. Non-Facility Related*																		
10																		
11																		
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$				\$						
15	TOTALS (line 9+line14)						\$ 3,102,852	\$ 2,778,686				\$ 368,207						

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>443,063</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>510,560</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>67,497</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>613,721</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>14,375</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>(24,705)</u> For <u>2005 & 2013</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$	<u>(24,705)</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>670,888</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>426,533</u>	8
	2014	<u>486,651</u>	9
	2015	<u>498,362</u>	10
	2016	<u>506,232</u>	11
	2017	<u>629,752</u>	12

Line 2: \$510,560.44 = \$232,132.86 for 2nd half 2016 + \$278,427.58 for 1st half 2017

Line 4: \$613,720.78 = \$351,324.11 for 2nd half 2017 + \$262,396.67 for Jan - May 2018

Line 5: \$14,374.51 = Urban: \$3,504- RE Apprsl fee; Worssek & Vihon: \$6,087.47- 2013 Spec Obj, \$167.17- 2015 Spec Obj Filing Fees, \$1,139.61- 2005 Tax Rate Refund fee, \$3,476.26- 2017 RE Assessmt Fee

Line 6: \$(24,704.77) = \$(24,324.90) for 2013 & \$(379,87) for 2005

FOR BHF USE ONLY			
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: 73,335 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 3

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 1988, \$600,191. Row 2: (blank), (blank), (blank). Row 3: TOTALS, \$600,191.

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	144			1988	\$ 4,355,326	\$ 169,736		\$ 169,736	\$	\$ 4,360,838	4
5	30			1990	1,063,606						5
6				1990	(10,000)						6
7	10			2011							7
8											8
	Improvement Type**										
9	Current Year Depreciation					161,775		161,775		4,396,409	9
10				1988	203,173						10
11				1989	47,755						11
12				1990	43,288						12
13				1991	135,227						13
14				1992	55,270						14
15				1993	67,665						15
16				1994	68,557						16
17				1995	133,690						17
18				1996	183,199						18
19				1997	242,019						19
20				1998	203,466						20
21				1999	28,991						21
22				2000	128,063						22
23				2001	91,487						23
24				2002	36,072						24
25				2003	153,150						25
26											26
27		FENCE		2004	8,387						27
28		Electric to new rooftop exhaust fan		2004	1,079						28
29		Renov. - Construction Dept. Overhead Costs & Interest		2004	13,149						29
30		Renov. - Painting		2004	39,543						30
31		Renov. - Wallcovering & Corner Guards		2004	15,082						31
32		Renov. - Carpentry		2004	17,490						32
33		Renov. - Electrical		2004	1,934						33
34		Renov. - Doors		2004	2,947						34
35		Flooring		2004	3,635						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 Palos Hts East

0049478

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	Reconstruct - Move Walls, Plumbing, Electric to enlarge resident ro	2004	\$ 853,768	\$		\$	\$	\$	37
38	Reconstruct - Architect & Engineering Costs	2004	77,920						38
39	Reconstruct - Construction Dept. Overhead Costs & Interest	2004	140,129						39
40	Reconstruct - Permit Fees	2004	24,199						40
41	Reconstruct - Millwork	2004	9,671						41
42	Reconstruct - Plumbing	2004	1,316						42
43	Reconstruct - Carpeting	2004	26,289						43
44	Reconstruct - Wallcovering & Corner Guards	2004	9,204						44
45	Reconstruct - Water & Sewer Work	2004	167						45
46	Concrete Pad at main entrance	2004	3,040						46
47	Prox Readers & Electric Strikes for Court Yard Doors	2005	3,970						47
48	Retirement 8-2004 - Door Alarm (asset # 179)	1989	(1,061)						48
49	Retirement 8-2004 - Door Alarm (asset #435)	1992	(1,218)						49
50	DOOR & HARDWARE	2005	11,265						50
51	EXTERIOR PAINTING	2005	18,189						51
52	3 HOLLOW METAL DOORS	2005	4,655						52
53	generator wiring	2006	4,073						53
54	emergency light	2006	924						54
55	wallcovering	2006	1,044						55
56	electrical	2006	2,240						56
57	kitchen door	2006	3,265						57
58	renov - wallcovering	2006	32,322						58
59	fire rated door	2006	12,592						59
60	kitchen wall / flooring	2006	17,880						60
61	kitchen wall / flooring	2006	4,950						61
62	roof replacement	2006	152,782						62
63	additional roof replacement	2006	13,210						63
64	flooring in shower stalls	2007	21,105						64
65	Electrical wrok in mechanical room	2007	4,246						65
66	12 resident room doors	2007	40,380						66
67	Renov - General Contractor	2009	591,269						67
68	Renov - Interest on Construction	2009	30,360						68
69	Trane Condensing Unit	2008	2,626						69
70	TOTAL (lines 4 thru 69)		\$ 9,450,021	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	70

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

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	Totals from Page 12A, Carried Forward		\$ 9,450,021	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	1
2	Wallcovering	2008	526						2
3	20 Receptacles	2008	5,600						3
4	2 Water Heaters	2008	7,500						4
5	4 Doors	2008	7,820						5
6	2 Water Heaters	2008	39,574						6
7	Renov - Elevator System	2008	67,498						7
8	Renov - Arch & Engineering Cost, Permit Fees, Plan Reviews	2009	122,882						8
9	Renov - General Overhead Capital	2009	110,321						9
10	Renov - Resilient Flooring, Wallcovering & Corner Guards	2009	15,066						10
11	Fire Alarm Panel	2009	24,985						11
12	Resident Room Flooring	2009	37,952						12
13	Renov - Basic Electrical	2009	13,105						13
14	Concrete Ramp & Steps	2008	10,404						14
15	Renov - Soil & Concrete Testing	2009	7,197						15
16	Renov - Gen Contractor - Site Prep	2009	96,739						16
17	Paving	2008	38,550						17
18	Concrete Ramp & Steps	2009	6,336						18
19	Renov - Legal Fees pertaining to Easement	2009	30,973						19
20	Renov - Resilient Flooring	2009	13,176						20
21	1st floor corridor handrail	2009	8,946						21
22	Renov - Carpeting & pads	2009	9,276						22
23	Renov - Wallcovering & corner guards	2009	57,481						23
24	steel entrance roof	2009	13,320						24
25	Room 229 flooring	2010	2,976						25
26	HM door	2011	1,725						26
27	pave, stripe, and sealcoat	2010	27,135						27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,227,084	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

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	Totals from Page 12B, Carried Forward		\$ 10,227,084	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	1
2	Addition - Arch & Engineering cost	2011	103,173						2
3	Addition - Landscape Design Consultant	2011	87,650						3
4	Addition - Soil Testing	2011	2,310						4
5	Addition - Concrete Testing	2011	2,881						5
6	Addition - Legal Fees, Permit Fees, Water & Sewer Fees	2011	36,870						6
7	Addition - Plan Reviews	2011	3,455						7
8	Addition - General Overhead Capital & Interest on Constr	2011	123,626						8
9	Addition - General Contractor	2011	931,924						9
10	Addition -Carpeting & Pads	2011	25,808						10
11	Addition - Wallcovering & Corner Guards	2011	15,850						11
12	Cold water line in Break Room	2011	1,950						12
13	Remote annunciator panel	2011	6,330						13
14	Painting exterior handrails, 4 doors on W, N, E elevations	2011	5,108						14
15	Addition - Additional Concrete Testing	2011	27,129						15
16	Door	2011	1,840						16
17	Addition - Landscaping	2011	3,500						17
18	Addition - Carpeting tiles	2011	956						18
19	Exterior Painting	2011	16,300						19
20	Exterior HM Door	2011	2,785						20
21	Ceiling in Heritage Corridor	2011	7,647						21
22	Renov - Accoustical Ceiling Tiles in all Mechanical Rooms	2011	61,498						22
23	CIRCUIT BREAKER UPDATE	2012	13,719						23
24	EXTERIOR PATIO	2012	15,737						24
25	HOT WATER HEATER	2012	8,840						25
26									26
27	2nd Flr Corridor, Lounge, & Nurses Station Renovations:								27
28	Carpentry on New Nurses' station	2012	158,060						28
29	Carpeting/ Wallcovering, Corner Guards for 2nd	2012	20,484						29
30	Electrical	2012	36,560						30
31	Intrusion Detection System	2012	8,185						31
32									32
33	Floor drain in kitchen	2013	5,198						33
34	TOTAL (lines 1 thru 33)		\$ 11,962,457	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

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	Totals from Page 12C, Carried Forward		\$ 11,962,457	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	1
2	Kitchen ceiling	2013	17,306						2
3	Upgraded dishwasher area	2013	30,900						3
4	Stainless corners for kitchen area	2013	9,934						4
5	Janitors closet - kitchen	2013	13,818						5
6	Doors (2 ext) - employee and svc doors	2013	12,829						6
7	Tent lights - 2nd & 3rd flrs and hatch to attic -Arcadia Unit	2013	18,587						7
8									8
9	Electrical -120V EM recpt/feeds : Admin Ofc, BOM, 2nd flr DON Ofc,								9
10	2nd/3rd flr Med Rms and 2nd/3rd flr Kiosks	2014	5,946						10
11	Carpet - Heritage Unit corridor	2014	2,498						11
12	Carpeting -Heritage Corridor / Lounge	2014	4,195						12
13	Electrical -North East parking lot lighting	2014	10,195						13
14	Roof gable end access door	2014	3,841						14
15	Electrical wiring -NW pole feed	2014	9,024						15
16	Firestopping - Grand Heritage Library, @ 1st flr E stair & 3rd flr stairwell and @ rm 227								16
17		2014	26,516						17
18	Elec circuits (8) - life safety panel	2014	2,329						18
19	Fire springler - laundry & smoke detectors(2)-2nd/3rd flr nurses stations.								19
20	fire damper -2nd flr O2 rm	2014	4,366						20
21	Return Pumps (2)	2014	3,461						21
22	Lighting -East egress pathway	2015	12,728						22
23	Fire damper 2nd flr next to smoke wall	2015	2,684						23
24	Stone for landscaping around bldg	2014	3,960						24
25									25
26	Carpet & Frt- acadia unit corridors and lounge areas	2015	5,606						26
27	Drywall ceiling, Firestop - elevator machinery rm.	2015	9,641						27
28	Carpet -Arcadia unit installation in corridors & lounge areas	2015	7,107						28
29	Elec circuits/boxes for new flat panel tv's for rms 229-238	2015	4,650						29
30	Drywall, smokewall - 1st flr nurse station. Door - 3rd flr Soiled Utility & adj smoke doors								30
31		2015	24,520						31
32	Cooling system in elevator equipment room	2015	5,098						32
33	Circuit- kitch HVAC by Gen on E side of bldg	2015	6,550						33
34	TOTAL (lines 1 thru 33)		\$ 12,220,746	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

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	Totals from Page 12D, Carried Forward		\$ 12,220,746	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	1
2	<u>Elec Wiring -cooling system in laundry room</u>	2015	6,091						2
3	<u>Switch, auto trans-GEN @ back of bldg on E side</u>	2016	3,572						3
4	<u>Electrical- cube fuse bases & 20 amp fuses (3) in Emer Gen Panel EMD -Grand Heritage Elec rm & circuits-120V 20 amp GFI bx (3)</u>								4
5	<u>-kitchen @ SE corner for meat slicer, SW rm for ice</u>								5
6	<u>machine & W side for toaster.</u>	2016	2,955						6
7	<u>Asphalt-SE drive & rear parking lot. Seal & stripe entire lot</u>	2015	22,584						7
8	<u>Concrete Sidewalk (4 sq) & Mud-Jack (9sq) on E side of bldg</u>	2015	5,655						8
9									9
10	<u>Piping, Fire Sprinkler Sys- Acadia ceiling</u>	2016	3,269						10
11	<u>Sprinkler dry heads (2)- cooler freezer</u>	2016	4,763						11
12	<u>Fire stopping -storage rm across from 1st flr elevator</u>	2016	9,660						12
13	<u>Compressor 1HP 115V, fire sys -mech rm @ empl entrance</u>	2016	3,500						13
14	<u>Door Closer, left hand (2) in rms 155 & 163</u>	2016	4,600						14
15	<u>Fire Wall sections-1st flr mech wall @ hall /stairwell by laundry</u>	2016	8,837						15
16	<u>Water Tank -1st flr mech rm</u>	2016	26,981						16
17	<u>Fire damper inspection (246) replaced thru out bldg</u>	2016	11,956						17
18	<u>Water Tank -1st flr boiler rm</u>	2016	25,700						18
19	<u>Heater 5KW recessed -Lobby directly inside vestibule</u>	2017	4,925						19
20	<u>Shutters, painting (14 new + 52 existing sets) & ext fascia</u>	2017	6,730						20
21									21
22	<u>Electrical in kitchen for base warmer power</u>	2017	2,875						22
23	<u>Valve for evap coil - AC in Mech Rm</u>	2017	3,940						23
24	<u>Valve for Dry Pipe - Fire Sprinkler System</u>	2017	5,420						24
25	<u>Motor - Exhaust Fan</u>	2017	2,995						25
26	<u>Flooring - Acadia Unit, resident rooms & baths</u>	2017	16,880						26
27	<u>Painting & Rubber Base - HR, Administrator & Touring Offices</u>	2017	3,944						27
28	<u>Limestone Caps for windows ledges- 2nd flr</u>	2017	9,145						28
29	<u>Arcadia Renov-Drywall/Studs- resident dining room & hall</u>	2017	54,963						29
30	<u>Flooring & Frt, vinyl -rooms 113-115, 117, 121-124</u>	2017	5,371						30
31	<u>2nd Flr Res Rm RENO - Crash rails</u>	2017	5,437						31
32	<u>2nd Flr Res Rm RENO-Painting (rms 225-238 & 207-224(32 total)</u>	2017	48,000						32
33	<u>Door for Walk-in Freezer</u>	2017	4,350						33
34	TOTAL (lines 1 thru 33)		\$ 12,535,844	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

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	Totals from Page 12E, Carried Forward		\$ 12,535,844	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	1
2	Carpet Squares & Frt. for Lobby	2017	7,288						2
3	Flooring, vinyl - rms 102-104, 111-112, 116, 118-120, 125-126	2017	7,661						3
4	Transformers for 1st floor AC Unit	2017	2,645						4
5	Compressor - 3rd flr air handling unit - Nurse Station	2017	4,395						5
6	Add'l -flooring, vinyl - rms 113-115, 117, 121-124	2018	9,740						6
7	Electrical - conduit/wiring for TVs- (10) 3rd flr rooms	2018	5,500						7
8	Add'l-flooring, vinyl: rms 102-104, 111-112, 116, 118-120, 125-126	2018	14,899						8
9	Electrical - conduit/wiring for Fire Sprinkler System	2018	9,087						9
10	Cooling System, 1.5 Ton - 3rd Floor Server Rm	2017	7,235						10
11	Carpet Squares - 1st Floor Patient Halls	2018	7,322						11
12	Condensing Unit - Air Handling Unit #5 - Storage area	2017	4,895						12
13	Flooring, Vinyl - 1st Floor Nurses Station Area	2018	12,235						13
14	Electrical - Simplex 8-zone card modual for Fire Sprinkler System	2018	3,919						14
15	Electrical - Simplex power supply for Fire Sprinkler System	2018	4,444						15
16	Flooring, Vinyl - 1st Flr corridor, lounge, & reception area	2018	5,982						16
17	Workstation Counter Tops & Cabinets (2) - 3rd Floor	2018	3,630						17
18	Smoke Detectors w/relay base (4) for Fire Alarm System	2018	2,930						18
19	Plumbing -2" P-Trap in resident rm 167 shower	2018	4,875						19
20	Pump, B&G for Boiler	2018	3,365						20
21	Asphalt - Parking Lot	2017	11,420						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)		\$ 12,669,311	\$ 331,511		\$ 331,511	\$	\$ 8,757,247	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	\$ 3,398,478	\$ 94,820	\$ 94,820	\$		\$ 3,225,859	71
72	Current Year Purchases	173,270						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			25,782	25,782			74
75	TOTALS	\$ 3,571,748	\$ 94,820	\$ 120,602	\$ 25,782		\$ 3,225,859	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)	\$ 16,858,250	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 426,331	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 452,113	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 25,782	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 12,000,106	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 Palos Hts East

0049478

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	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.	<u>/2019</u>	\$ _____
13.	<u>/2020</u>	\$ _____
14.	<u>/2021</u>	\$ _____

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: \$ 38,233 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.

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	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	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	13919 hrs	\$ 604,699		\$	\$ 1,145	13,919	\$ 605,844	1
2	Licensed Speech and Language Development Therapist	10a	7733 hrs	335,937			2,773	7,733	338,710	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	14680 hrs	637,765			8,291	14,680	646,056	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				821,872		821,872	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	353	15,324				353	15,324	12
13	Other (specify): <u>X-Ray & Lab IV</u>	43, 2 & 3				180,704	129,399		310,103	13
14	TOTAL			\$ 1,593,725		\$ 180,704	\$ 963,480	36,685	\$ 2,737,909	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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 480	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (325,036))	2,147,182		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	23,969		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,171,631	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	600,191		13
14	Buildings, at Historical Cost	12,669,311		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,588,748		16
17	Accumulated Depreciation (book methods)	(12,000,106)		17
18	Deferred Charges	195,724		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	165,762		22
23	Other(specify): CIP			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,219,630	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,391,261	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 429,511	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	601,617		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	613,721		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	138,830		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,783,679	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	214,888		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)	\$ 214,888	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,998,567	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,392,694	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,391,261	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,200,736	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,200,736	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,628,124)	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)	\$ (2,628,124)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	4,820,082	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 4,820,082	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,392,694	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	\$ 21,123,450	1
2	Discounts and Allowances for all Levels	(12,705,135)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,418,315	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	10,344,949	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 10,344,949	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,309	12
13	Barber and Beauty Care	10,982	13
14	Non-Patient Meals	1,410	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,633,283	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	164,354	19
20	Radiology and X-Ray	173,201	20
21	Other Medical Services	112,289	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,096,828	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	Purchase Discount & QI Pymts	107,832	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 107,832	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,967,924	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,960,426	31
32	Health Care	8,339,943	32
33	General Administration	4,905,789	33
B. Capital Expense			
34	Ownership	7,002,517	34
C. Ancillary Expense			
35	Special Cost Centers	1,154,791	35
36	Provider Participation Fee	232,582	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,596,048	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,628,124)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,628,124)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,263,747	44
45	Private Pay - Net Inpatient Revenue	1,121,697	45
46	Medicare - Net Inpatient Revenue	4,088,244	46
47	Other-(specify) <u>Hospice</u>	196,333	47
48	Other-(specify) <u>Insurance</u>	748,294	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,418,315	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 Palos Hts East

0049478

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	2,116	2,295	\$ 132,602	\$ 57.78	1
2	Assistant Director of Nursing	7,283	7,898	320,378	40.56	2
3	Registered Nurses	56,968	61,781	2,153,620	34.86	3
4	Licensed Practical Nurses	23,065	25,014	735,535	29.40	4
5	CNAs & Orderlies	99,214	107,791	1,445,632	13.41	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	37,706	40,879	1,775,953	43.44	7
8	Rehab/Therapy Aides	29,830	32,340	939,516	29.05	8
9	Activity Director	8,980	9,743	130,338	13.38	9
10	Activity Assistants					10
11	Social Service Workers	9,222	9,995	227,911	22.80	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	30,888	33,472	477,218	14.26	15
16	Dishwashers					16
17	Maintenance Workers	4,411	4,762	99,252	20.84	17
18	Housekeepers	20,759	22,522	274,484	12.19	18
19	Laundry	6,523	7,080	81,269	11.48	19
20	Administrator	2,080	2,080	133,815	64.33	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	27,397	29,885	601,305	20.12	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	1,912	2,074	31,011	14.95	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	1,018	1,102	11,482	10.42	33
34	TOTAL (lines 1 - 33)	369,372	400,713	\$ 9,571,321 *	\$ 23.89	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	12,175	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)	\$	12,175		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 Palos Hts East# 0049478

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 \$5,491 & AHCA \$2,701
- (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. \$ 61,778 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. \$ 232,582
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. \$ 1,410
- (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