FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0049429

Facility Name: Manorcare of Kankakee

Address: 900 West River Place (Number) Kankakee (City) 60901 (Zip Code)

County: Kankakee

Telephone Number: (815) 933-1711 **Fax #** (815) 933-2065

HFS ID Number:

Date of Initial License for Current Owners: 11/01/81

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Jeff Lewandowski **Telephone Number:** (419)252-5736
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/2014 to 05/31/2015 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name) Martin E. Allen
(Title) Director

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	107	Skilled (SNF)	107	39,055	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	107	TOTALS	107	39,055	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	20,551	2,910	7,832	31,293	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,551	2,910	7,832	31,293	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.13%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 11/01/81

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 04/07/11 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 107 and days of care provided 4,044

Medicare Intermediary Novitas Solutions, Inc.

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 12/31 Fiscal Year: 05/31

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	115,024	15,166	113,373	243,563		243,563		243,563			1
2	Food Purchase		247,721		247,721		247,721	(2,010)	245,711			2
3	Housekeeping	127,247	29,856	12,396	169,499		169,499		169,499			3
4	Laundry	52,993	33,650		86,643		86,643		86,643			4
5	Heat and Other Utilities			159,108	159,108	1,593	160,701		160,701			5
6	Maintenance	77,341	28,127	92,560	198,028		198,028		198,028			6
7	Other (specify):* Med Waste			603	603		603		603			7
8	TOTAL General Services	372,605	354,520	378,040	1,105,165	1,593	1,106,758	(2,010)	1,104,748			8
	B. Health Care and Programs											
9	Medical Director			31,154	31,154		31,154		31,154			9
10	Nursing and Medical Records	2,390,100	234,495	378,052	3,002,647	5,426	3,008,073		3,008,073			10
10a	Therapy	582,891	4,038	84,242	671,171		671,171		671,171			10a
11	Activities	83,212	2,541	(7,589)	78,164		78,164		78,164			11
12	Social Services	125,474			125,474		125,474		125,474			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,181,677	241,074	485,859	3,908,610	5,426	3,914,036		3,914,036			16
	C. General Administration											
17	Administrative	92,107		389,241	481,348	(161,596)	319,752		319,752			17
18	Directors Fees											18
19	Professional Services			12,030	12,030	(1,000)	11,030	(11,030)				19
20	Dues, Fees, Subscriptions & Promotions			61,546	61,546		61,546	(22,944)	38,602			20
21	Clerical & General Office Expenses	259,747	52,880	331,180	643,807	1,000	644,807	(251,388)	393,419			21
22	Employee Benefits & Payroll Taxes			624,973	624,973	29,490	654,463		654,463			22
23	Inservice Training & Education			7,288	7,288		7,288		7,288			23
24	Travel and Seminar			21,541	21,541		21,541		21,541			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			533,599	533,599		533,599		533,599			26
27	Other (specify):*							(81)	(81)			27
28	TOTAL General Administration	351,854	52,880	1,981,398	2,386,132	(132,106)	2,254,026	(285,443)	1,968,583			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,906,136	648,474	2,845,297	7,399,907	(125,087)	7,274,820	(287,453)	6,987,367			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Manorcare of Kankakee #0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			246,894	246,894	10,531	257,425		257,425			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			803,376	803,376	114,556	917,932	(814,792)	103,140			32
33	Real Estate Taxes			67,727	67,727		67,727		67,727			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			68,270	68,270		68,270		68,270			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,186,267	1,186,267	125,087	1,311,354	(814,792)	496,562			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		242,033	17,280	259,313		259,313		259,313			39
40	Barber and Beauty Shops			10,348	10,348		10,348		10,348			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			201,441	201,441		201,441		201,441			42
43	Other (specify):* **IV | X-Ray & Lab**		74,115	36,230	110,345		110,345		110,345			43
44	**TOTAL Special Cost Centers**		316,148	265,299	581,447		581,447		581,447			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,906,136	964,622	4,296,863	9,167,621		9,167,621	(1,102,245)	8,065,376			45

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,010)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(23)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(114)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(81)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,530)	21		18
19	Entertainment				19
20	Contributions	(1,297)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,278)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(246,400)	21		24
25	Fund Raising, Advertising and Promotional	(22,944)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(819,568)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,102,245)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)		10a	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,102,245)		37

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

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

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

Manorcare of Kankakee

ID# 0049429

Report Period Beginning: 06/01/2014

Ending: 05/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Vending Income	$ (1,024)	21	1
2	Accounting/Collection Fees	(3,752)	19	2
3	HCP Lease Interest	(814,792)	32	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(819,568)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Kankakee **#** 0049429 **Report Period Beginning:** 06/01/2014 **Ending:** 05/31/2015

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,010)	0	0	0	0	0	0	0	0	0	0	(2,010)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(2,010)	0	0	0	0	0	0	0	0	0	0	(2,010)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,030)	0	0	0	0	0	0	0	0	0	0	(11,030)	19
20	Fees, Subscriptions & Promotions	(22,944)	0	0	0	0	0	0	0	0	0	0	(22,944)	20
21	Clerical & General Office Expenses	(251,388)	0	0	0	0	0	0	0	0	0	0	(251,388)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(81)	0	0	0	0	0	0	0	0	0	0	(81)	27
28	**TOTAL General Administration**	(285,443)	0	0	0	0	0	0	0	0	0	0	(285,443)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(287,453)	0	0	0	0	0	0	0	0	0	0	(287,453)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Kankakee # 0049429 **Report Period Beginning:** 06/01/2014 **Ending:** 05/31/2015

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(814,792)	0	0	0	0	0	0	0	0	0	0	(814,792)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(814,792)	0	0	0	0	0	0	0	0	0	0	(814,792)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,102,245)	0	0	0	0	0	0	0	0	0	0	(1,102,245)	45

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	$ 383,639	HCR manor Care Services, LLC	100.00%	$ 383,639	$	1
2	V	Page 8							2
3	V								3
4	V	I-44	Personnel	3,906,136	Heartland Employment Services, LLC	100.00%	3,906,136		4
5	V	10a	Therapy Management	10,900	Heartland Rehabilitation Services, LLC	100.00%	10,900		5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 4,300,675			$ 4,300,675	$ *	14

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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 Champaign IL, LLC	Canton				1
2			Heartland of Champaign IL, LLC	Champaign				2
3			Heartland of Champaign IL, LLC	Decatur				3
4			Heartland of Champaign IL, LLC	Galesburg				4
5			Heartland of Champaign IL, LLC	Henry				5
6			Heartland of Champaign IL, LLC	Macomb				6
7			Heartland of Champaign IL, LLC	Moline				7
8			Heartland of Champaign IL, LLC	Normal				8
9			Heartland of Champaign IL, LLC	Paxton				9
10			Heartland of Champaign IL, LLC	Peoria				10
11			Heartland of Champaign IL, LLC	East Peoria				11
12			Heartland of Champaign IL, LLC	Arlington Heights				12
13			Heartland of Champaign IL, LLC	Elgin				13
14			Heartland of Champaign IL, LLC	Elk Grove Village				14
15			Heartland of Champaign IL, LLC	Highland Park				15
16			Heartland of Champaign IL, LLC	Hinsdale				16
17			Heartland of Champaign IL, LLC	Homewood				17
18			Heartland of Champaign IL, LLC	Libertyville				18
19			Heartland of Champaign IL, LLC	Naperville				19
20			Heartland of Champaign IL, LLC	Northbrook				20
21			Heartland of Champaign IL, LLC	Oak Lawn				21
22			Heartland of Champaign IL, LLC	Oak Lawn				22
23			Heartland of Champaign IL, LLC	Palos Heights				23
24			Heartland of Champaign IL, LLC	Palos Heights				24
25			Heartland of Champaign IL, LLC	Rolling Meadows				25
26			Heartland of Champaign IL, LLC	South Holland				26
27			Heartland of Champaign IL, LLC	Westmont				27
28			Heartland of Champaign IL, LLC	Wilmette				28
29			Heartland of Champaign IL, LLC	Elk Grove Village				29
30			Heartland of Champaign IL, LLC	Geneva				30

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		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 Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 5/31/2015

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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities - Pooled	Accumulated Cost	3,969,355,509	564 NFs, HHs, &	$ 700,139	$	9,029,932	$ 1,593	1
2	5	Utilities - Direct to All SNFs	Accumulated Cost	3,501,343,214	356 NFs			9,029,932	0	2
3	5	Utilities - Direct to Western Divisi	Accumulated Cost	346,847,752	45 NFs			9,029,932	0	3
4	10	Nursing-Pooled	Accumulated Cost	3,969,355,509	564 NFs, HHs, & Re	365,628	262,581	9,029,932	832	4
5	10	Nursing-Direct to All SNFs	Accumulated Cost	3,501,343,214	356 NFs	1,781,417	1,228,977	9,029,932	4,594	5
6	10	Nursing-Direct to Western Divisio	Accumulated Cost	346,847,752	45 NFs			9,029,932	0	6
7	17	General & Administrative - Poole	Accumulated Cost	3,969,355,509	564 NFs, HHS, & R	68,653,771	35,393,585	9,029,932	156,181	7
8	17	General & Administrative -Direct	Accumulated Cost	3,501,343,214	356 NFs	12,665,127	2,400,695	9,029,932	32,663	8
9	17	General & Administrative - Direc	Accumulated Cost	346,847,752	40 NFs Jan-Sept	1,411,275		6,772,449	27,556	9
10	17	General & Administrative - Direc	Accumulated Cost	214,769,108	45 NFs Oct-dec.	536,860		2,257,483	5,643	10
11	22	Employee Benefits - Pooled	Accumulated Cost	3,969,355,509	564 NFs, HHs, & Re	5,418,631		9,029,932	12,327	11
12	22	Employee Benefits - Direct to All S	Accumulated Cost	3,501,343,214	356 NFs	6,655,045		9,029,932	17,163	12
13	22	Employee Benefits-Direct to West	Accumulated Cost	346,847,752	45 NFs			9,029,932	0	13
14	30	Depreciation - Pooled	Accumulated Cost	3,969,355,509	564 NFs, HHs, & Re	3,871,414		9,029,932	8,807	14
15	30	Depreciation - Direct to All SNFs	Accumulated Cost	3,501,343,214	356 NFs	668,272		9,029,932	1,723	15
16	30	Depreciation - Direct to Western I	Accumulated Cost	346,847,752	45 NFs			9,029,932	0	16
17	32	Pooled Interest		3,969,355,509		25,971,677		9,029,932	59,083	17
18	32	Directly Assigned Interest				17,184,434			55,473	18
19		H/O Costs Allocated to Non-SNFs and Other Divisions				33,870,689				19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 179,754,379	$ 39,285,838		$ 383,638	25

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Conv. Sub. Debentures		X	Various			$ 844,222	$ 844,222		6.5709	$ 55,473	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Home Office Pooled Interest Expense										59,083	6
7	Interest Income/Interest Expense										(11,416)	7
8												8
9	TOTAL Facility Related						$ 844,222	$ 844,222			$ 103,140	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 844,222	$ 844,222			$ 103,140	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	90,374	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.)	$	97,078	2
3. Under or (over) accrual (line 2 minus line 1).	$	6,704	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)	$	61,023	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	67,727	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	49,594	8
	2011	54,232	9
	2012	58,970	10
	2013	63,794	11
	2014	66,570	12

Line 2: $97,078 = $31,897 for the 1st half of 2013 +31,896 for the 2nd half of 2013 +33,285 for the 1st half 2014.

Line 4: $61,023 =$33,285 for 2014 +$27,738 estimate for Jan-May 2015

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Kankakee COUNTY Kankakee

FACILITY IDPH LICENSE NUMBER 0049429

CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski

TELEPHONE (419) 252-5736 FAX #: (419) 254-5495

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-09-31-412-001	See attached	$ 66,570.44	$ 66,570.44
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 66,570.44	$ 66,570.44

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,938 B. General Construction Type: Exterior Masonry Frame Steel, Fire Resistant Number of Stories 1

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

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

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

N/A

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1981	$ 29,077	1
2					2
3	TOTALS			$ 29,077	3

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	88			1969	$ 566,769	$ 9,417		$ 9,417	$	$ 989,789	4
5	9			1988	533,782						5
6	10			1990	60,931						6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					161,412		161,412		2,652,456	9
10				1980	14,866						10
11				1981	90,159						11
12				1982	16,908						12
13				1983	11,723						13
14				1985	33,632						14
15				1987	56,199						15
16	RETIREMENTS			1987	(30,337)						16
17				1988	65,707						17
18				1989	92,574						18
19				1990	34,128						19
20				1991	13,615						20
21				1992	46,361						21
22	RETIREMENTS			1992	(5,120)						22
23				1993	359,644						23
24				1994	26,647						24
25				1995	85,884						25
26	CORRIDOR UPGRADE			1996	4,830						26
27	PROFESSIONAL FEES			1996	2,444						27
28	CARPET & INSTALLATION			1996	2,647						28
29	CAPITALIZED LABOR			1996	7,272						29
30	C/R 5/31/99 AUDIT ADJ 1a - CAPITALIZED LABOR			1996	(7,272)						30
31	KITCHEN REMODELING			1996	6,000						31
32	BUILDING UPGRADE			1996	2,362						32
33	REPLACE HEATER TANK			1996	3,921						33
34	NURSE CALL STATION			1996	26,843						34
35	GAS REGULATOR /VALVES			1996	1,104						35
36	INSTALL SMARTLOC			1996	2,793						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	INSTALL KITCHEN HOOD SYSTEM	1996	$ 11,690	$		$	$	$	37
38	PLUMBING/SPRINKLER SYSTEM	1996	7,061						38
39	EMERGENCY POWER UPGRADE	1996	3,860						39
40	CARPET/WALLCOVERINGS	1996	1,730						40
41	NURSE CALL SYSTEM	1996	2,295						41
42	DECKING/LANDSCAPING	1996	6,811						42
43	CORPORATE OVERHEAD	1997	10,515						43
44	C/R 5/31/99 AUDIT ADJ 1b - CORPORATE OVERHEAD	1997	(10,515)						44
45	PLUMBING/SPRINKLER SYSTEM	1997	2,271						45
46	TILE & INSTALLATION	1997	2,911						46
47	WALLVINYL/PAINTING	1997	12,873						47
48	INSTALL CARPET	1997	1,790						48
49	FRONT ENTRY REMODEL	1997	6,068						49
50	ROOF WORK	1997	1,927						50
51	ELECTRICAL/LIGHTING	1997	10,539						51
52	REPLACE CEILING	1997	22,190						52
53	WALLVINYL/SUITE SIGNS	1997	3,465						53
54	FACILITY PLAN ALLOC.	1997	5,964						54
55	C/R 5/31/99 AUDIT ADJ 1c - FAC. PLAN ALLOC.	1997	(5,964)						55
56	HVAC/EXHAUST SYSTEM	1997	57,390						56
57	BALLUSTERS & TUBES	1997	5,000						57
58	PLUMBING	1997	1,419						58
59	PAINTING	1997	3,782						59
60	ELECTRICAL	1998	6,739						60
61	DOORS & FRAMES/WINDOWS	1998	8,286						61
62	MASONRY WORK	1998	4,000						62
63	DRYWALL/FINISHES	1998	7,000						63
64	WALLVINYL	1998	2,211						64
65	CORPORATE OVERHEAD	1998	1,651						65
66	C/R 5/31/99 AUDIT ADJ 1d - CORPORATE OVERHEAD	1998	(1,651)						66
67	FIRE ALARM INSTALL	1998	20,198						67
68	GENERAL CONTRACTOR FEES	1998	3,000						68
69	INTERIOR DEMOLITION/FLOORING & CEILING	1998	3,390						69
70	TOTAL (lines 4 thru 69)		$ 2,346,912	$ 170,829		$ 170,829	$	$ 3,642,245	70

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,346,912	$ 170,829		$ 170,829	$	$ 3,642,245	1
2	CARPETING	1998	1,169						2
3	ELECTRICAL/LIGHTING	1998	149						3
4	PAINTING/WALLCOVERING	1998	552						4
5	GENERAL CONTRACTOR FEES	1998	2,507						5
6	SIGNAGE	1998	11,862						6
7	HVAC	1998	3,135						7
8	LANDSCAPING	1998	4,950						8
9	PAINTING/WALLCOVERING	1999	819						9
10	SIGNAGE	1999	1,725						10
11	SECURE CARE SYSTEM	1999	1,278						11
12	COMPRESSOR CHILLER	1999	6,505						12
13	PAGER/SPEAKER SYSTEM	1999	3,900						13
14	NEW DOOR FRAME	1999	1,581						14
15	HOT WATER COMPRESSOR	1999	45,135						15
16	CARPENTRY & ROOFING	2000	148,330						16
17	CARPETING & PADS	2000	12,448						17
18	C/R 5/31/03 AUDIT ADJ #1a - Carpet & Pads	2000	(235)						18
19	WALLCOVERING	2000	48,471						19
20	C/R 5/31/03 AUDIT ADJ #1b - Wallcoverings	2000	(272)						20
21	C/R 5/31/03 AUDIT ADJ #1c - Reclass Equipment	2000	(9,179)						21
22	DEVELOPERS COST - ARCADIA DINING	2000	38,406						22
23	C/R 5/31/03 AUDIT ADJ #1d -Dev. Cost Arcadia Dining	2000	(38,406)						23
24	BORDER	2000	134						24
25	C/R 5/31/03 AUDIT ADJ #1e - Border	2000	(8)						25
26	WALLVINYL - ARCADIA DINING	2000	819						26
27	WALLCOVERING	2000	156						27
28	PAINTING/WALLCOVERING - ARCADIA DINING	2000	3,410						28
29	CARPET	2000	188						29
30	2 A/C UNIT	2001	1,431						30
31	INSTALL SPRINKLER SYSTEM	2001	2,465						31
32	DRAPES	2001	1,520						32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,641,857	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,641,857	$ 170,829		$ 170,829	$	$ 3,642,245	1
2	DOORS	2001	1,056						2
3	FREIGHT ON WALLCOVERINGS	2001	205						3
4	C/R 5/31/03 AUDIT ADJ #1f - Freight on Wallcoverings	2001	(53)						4
5	VWC	2001	5,136						5
6	NEW LANDSCAPING	2001	9,200						6
7	VWC	2001	2,713						7
8	C/R 5/31/03 AUDIT ADJ #2h - VWC	2001	(160)						8
9	INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr	2001	20,613						9
10	INTERIOR - FLOORING & VWC (Audit Adj #2g) Change Yr	2002	5,064						10
11	INTERIOR - FLOORING & VWC	2002	20,256						11
12	C/R 5/31/03 AUDIT ADJ #2e - Overhead & Interest	2002	(20,256)						12
13	INTERIOR - FLOORING & VWC	2002	69,157						13
14	C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC	2002	(206)						14
15	C/R 5/31/03 AUDIT ADJ #2f - Interior Flooring & VWC	2002	(289)						15
16	WALLCOVERING AND BORDER	2002	2,400						16
17	WALL BORDER	2002	89						17
18	VWC	2002	538						18
19	WALL BORDER	2002	28						19
20	INTERIOR - FLOORING & VWC (Audit Adj #2a) Change Yr	2002	24,133						20
21	PLUMBING AND ELECTRICIAL (Audit Adj #2c) Change Yr	2002	8,576						21
22	INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr	2002	34,302						22
23	INTERIOR - FLOORING & VWC (Audit Adj #2b) Change Yr	2003	26,714						23
24	C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC	2003	(450)						24
25	C/R 5/31/03 AUDIT ADJ #2b - Interior Flooring & VWC	2003	(909)						25
26	WINDOW TREATMENTS	2003	1,845						26
27	OVERHEAD & INTEREST	2003	6,809						27
28	C/R 5/31/03 AUDIT ADJ #2j - Overhead & Interest	2003	(6,809)						28
29	OVERHEAD & INTEREST	2003	450						29
30	C/R 5/31/03 AUDIT ADJ #2d - Overhead & Interest	2003	(450)						30
31	RETROADDITION $133 disallowed per audit	2003							31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,851,559	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 2,851,559	$ 170,829		$ 170,829	$	$ 3,642,245	1
2	TILE FLOORING	2003	1,946						2
3	FLOORING	2003	2,384						3
4	DOORS	2003	14,965						4
5	FENCE	2003	8,250						5
6	ceramic tile	2004	2,385						6
7	RENOVATION/ 406-01404C $13,607 disallowed per audit	2005							7
8	PEDIMAT MATTING	2005	1,455						8
9									9
10	Enterance/Porch - add sprinkler system in canopy area	2004	3,550						10
11	Enterance/Porch - replace post & resurface floor	2005	5,940						11
12	Carpet & Cove Base	2005	3,250						12
13	Locksets, Simplex keyless	2005	3,109						13
14	HVAC System & electrical	2005	447,358						14
15	O/H & Interest - non-allowable per audit $209,630								15
16	Wallcovering & Paint	2005	7,000						16
17	20 Amp Disconnect 200 for Chiller	2005	753						17
18	New sidewalks	2005	7,150						18
19	Ceramic Tile Walls/Floors Arcadia Shower	2006	4,100						19
20	Man door replacement	2006	1,141						20
21	Upgrade Kitchen Hood to UL300 fire system	2006	768						21
22	Privacy Fence	2006	820						22
23									23
24	Wallcovering & Rubber Cove Base	2006	7,155						24
25	Upgrade 3 Doors	2006	12,750						25
26	Upgrade Kitchen Walls	2006	3,150						26
27	New Plumbing in Hallway	2006	4,140						27
28	Show Room Renovation and Electric in Therapy Area	2006	21,850						28
29	Cabinets/Work Station in Dinning Room	2006	4,260						29
30	Fire Rated Doors (3)	2007	9,995						30
31	Drainage system	2007	8,235						31
32	Flooring	2007	59,107						32
33	Renov. - Gutter, Facia, & Soffit	2007	37,964						33
34	TOTAL (lines 1 thru 33)		$ 3,536,489	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 3,536,489	$ 170,829		$ 170,829	$	$ 3,642,245	1
2	Concrete Sidewalk	2007	9,150						2
3	Parking lot sealcoating	2007	2,036						3
4	Steel door set	2008	5,749						4
5									5
6	HOT WATER HEATER	2008	12,995						6
7	Renov. - 40 ton chiller	2008	66,710						7
8	CO2 DETECTORS	2008	5,358						8
9	ROOFING SYSTEM	2008	4,060						9
10									10
11	Fire Doors - 4 sets	2008	5,051						11
12	Roofing & Roof Trusses	2009	20,000						12
13									13
14	Seal coat parking lot	2010	3,947						14
15	Concrete pad & Storage shed 6' x 6'	2010	4,450						15
16	Concrete work - 2400 sq ft	2011	6,588						16
17	VWC, Painting, & rubber base molding	2010	5,350						17
18	Doors & Hardware	2010	18,837						18
19	Ceiling Tiles & Grid	2010	4,981						19
20	LED Wallpacks (13) & Wiring	2011	14,744						20
21	Painting, & vinyl base molding	2011	7,558						21
22	Rebuild 4 smoke & fire walls to meet UL-419	2011	14,787						22
23	VWC, Painting, & rubber base molding	2011	11,850						23
24	LED Wallpacks & Wiring	2011	2,680						24
25	Windows (14) in 100's cooridor	2011	22,400						25
26	Painting (activities room)	2011	3,285						26
27									27
28	Roof - Arcadia Addition	2011	18,908						28
29	Structural Columns (6) & Door	2011	16,900						29
30	Concrete Patio & Sidewalks	2011	18,270						30
31	Secure Care Exit Upgrades	2011	3,594						31
32	Studs, drywall, plumbing, & electrical for utility room wall	2011	25,360						32
33	Doors, frames, & hardware for front lobby & T-corridor	2011	23,800						33
34	TOTAL (lines 1 thru 33)		$ 3,895,887	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 3,895,887	$ 170,829		$ 170,829	$	$ 3,642,245	1
2	Ductless Split Systems (5) in Kitchen & Laundry Room	2011	38,990						2
3	Fan Coils (2) for Froyer & Lobby	2011	6,771						3
4	Flooring / Carpeting in Arcadia corridor	2011	9,772						4
5	Piping for Chiller	2011	16,525						5
6	Heat Exchangers (2)	2011	6,995						6
7	Drywall (Mechanical Rm)	2011	7,466						7
8	Circuit Panel upgrade	2011	6,450						8
9	Paint, Wallcovering, Base in 26 resident rooms, lounge, offices, cor	2011	44,910						9
10	Electrical work in room 140, charting area, soiled utility closet	2011	1,275						10
11	Replace studs, drywall, doors, & paint closets in rooms 174 & 176	2011	10,667						11
12	Door Smoke Gaskets (16) in Corridor	2011	11,462						12
13	Door HM	2012	7,780						13
14	Renovations as described and in the following areas:	2012	21,533						14
15	Prep and paint moisture damage walls rooms 113, 111, 108, 144, 171								15
16	Repair, prep, and paint ceilings in rooms 155, 157, 168, 113								16
17	Repair damaged wardrobe closets in rooms noted above.								17
18	Repair loose cove base throughout the building								18
19	Prep and paint staff toilet room								19
20	Rebuild moisture damaged walls in office areas								20
21	Replace ceilting tiles throughout corridors as needed								21
22									22
23	Replace 14 windows in rooms 108-120 and DON Office	2012	22,400						23
24	Storage Tank, 200 gallon for kitchen/laundry	2012	8,096						24
25	Fan Coil Units (2)	2012	6,034						25
26	Replace plumbing to Kitchen sinks	2012	11,055						26
27	Fan Coil Units (4)	2012	12,930						27
28	Electric panel upgrade to 42 circuits	2012	2,731						28
29	Asphalt pave lot & driveway - Renov. 0412	2012	47,070						29
30	Renovations to the lobby, reception offic, M2 Corridor, and front dining room consisting of:								30
31	Carpentry, Millwork, Drywall, Handrails - Renov. 15-11C	2012	127,307						31
32	Light fixtures & wiring - Renov. 15-11C	2012	20,687						32
33	Ceiling Tile, Wallcovering, Corner Gurads - Renov. 15-11C	2012	11,585						33
34	TOTAL (lines 1 thru 33)		$ 4,356,378	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 4,356,378	$ 170,829		$ 170,829	$	$ 3,642,245	1
2									2
3	Roofing, Main Bldg. and Garage	2013	9,495						3
4	Srinkler System Compressor	2014	4,308						4
5	Light fixture upgrade - whole building	2014	17,878						5
6	Mixing Valves & Paint Resident Rooms	2014	11,080						6
7									7
8	Repair/Replace Fire Door Closurers	2014	10,925						8
9	Fire Stopping at conduits walls & ceilings	2014	6,357						9
10	Generator - Engineering/Zoning	2014	15,400						10
11	Generator - Site Work	2014	27,830						11
12	Generator & Sound Housing	2014	55,965						12
13	Generator - New ER Circuits	2014	99,747						13
14	Repair Drywall, & Paint - Resident Rooms, Halls, Dining Room.	2014	15,390						14
15	Tile floor, Paint, Cove Base - Rear Lounge	2014	7,166						15
16	Repair Drywall, & Paint - Res Rms, Restrooms, Hall, Housekeeping, K	2014	12,850						16
17	Flooring - vct & ceramic tile to repair floors	2014	2,381						17
18	Fire Alarm Equipment & Panel Upgrade	2015	23,579						18
19	Water line - repair leak in floor Res. Rm 163	2015	5,816						19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,682,545	$ 170,829		$ 170,829	$	$ 3,642,245	34

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,589,342	$ 76,065	$ 76,065	$		$ 1,405,310	71
72	Current Year Purchases	61,059						72
73	Fully Depreciated Assets							73
74	Allocated H.O. Depr. (see page 8)			10,531	10,531			74
75	TOTALS	$ 1,650,401	$ 76,065	$ 86,596	$ 10,531		$ 1,405,310	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,362,023	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 246,894	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 257,425	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 10,531	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,047,555	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92	Various	$ 39,345	92
93			93
94			94
95		$ 39,345	95

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

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

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

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: *

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.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 68,270 Description: 02 Concentrators, Wheelchairs, Geri Charis, Elec. Beds, Etc.
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	1793	hrs	$ 76,924	224	$ 13,545	$ 438	2,017	$ 90,907	1
2	Licensed Speech and Language Development Therapist	10a	1834	hrs	78,696			16	1,834	78,712	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	1871	hrs	80,254	254	15,365	3,584	2,125	99,203	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 prescrpts				242,033		242,033	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): IV Therapy	43,2						74,115		74,115	12
13	Other (specify): X-Ray & Lab	43,3					36,230			36,230	13
14	TOTAL				$ 235,874	478	$ 65,140	$ 320,186	5,976	$ 621,200	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.

STATE OF ILLINOIS

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/2015 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 8,585	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 397,490)	231,240		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,558		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 243,383	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	29,077		13
14	Buildings, at Historical Cost	4,682,545		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,650,401		16
17	Accumulated Depreciation (book methods)	(5,047,555)		17
18	Deferred Charges	3,378,264		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe OMIT			22
23	Other(specify): CIP	39,345		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 4,732,077	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,975,460	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 142,047	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	350,464		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	61,023		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Payables	151,945		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 705,479	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	844,222		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 844,222	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,549,701	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,425,759	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,975,460	$	48

***(See instructions.)**

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,350,700	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,350,700	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,870,094)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,870,094)	17
	B. Transfers (Itemize):		
18	**Change in Interdivision**	945,153	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 945,153	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,425,759	24 *

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,836,847	1
2	Discounts and Allowances for all Levels	(3,251,702)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,585,145	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,099,011	6
7	Oxygen	920	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,099,931	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	1,105	12
13	Barber and Beauty Care	11,390	13
14	Non-Patient Meals	789	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	475,118	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	27,736	19
20	Radiology and X-Ray	27,717	20
21	Other Medical Services	68,573	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 612,428	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	Purch Disc	23	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 23	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,297,527	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,105,165	31
32	Health Care	3,908,610	32
33	General Administration	2,386,132	33
	B. Capital Expense		
34	Ownership	1,186,267	34
	C. Ancillary Expense		
35	Special Cost Centers	380,006	35
36	Provider Participation Fee	201,441	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,167,621	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,870,094)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,870,094)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,984,088	44
45	Private Pay - Net Inpatient Revenue	624,878	45
46	Medicare - Net Inpatient Revenue	546,078	46
47	Other-(specify) Hospice	213,181	47
48	Other-(specify) Insurance	216,920	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,585,145	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.**

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XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,523	1,636	$ 69,707	$ 42.61	1
2	Assistant Director of Nursing	3,711	3,988	125,064	31.36	2
3	Registered Nurses	26,054	28,000	826,334	29.51	3
4	Licensed Practical Nurses	15,103	16,230	369,912	22.79	4
5	CNAs & Orderlies	78,659	84,707	994,945	11.75	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	8,378	8,999	386,044	42.90	7
8	Rehab/Therapy Aides	5,432	5,834	196,847	33.74	8
9	Activity Director	6,389	6,873	83,212	12.11	9
10	Activity Assistants					10
11	Social Service Workers	5,409	5,805	125,474	21.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	9,943	10,689	115,024	10.76	15
16	Dishwashers					16
17	Maintenance Workers	3,835	4,125	77,341	18.75	17
18	Housekeepers	11,597	12,478	127,247	10.20	18
19	Laundry	4,293	4,618	52,993	11.48	19
20	Administrator	1,874	1,874	92,107	49.15	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,042	12,934	259,747	20.08	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	360	387	4,138	10.69	31
32	Other Health Care(specify)					32
33	Other(specify)	0	0	0		33
34	TOTAL (lines 1 - 33)	194,602	209,177	$ 3,906,136 *	$ 18.67	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	31,154	9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	183	9,151	10,1	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	183	$ 40,305		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	3,210	$ 199,372	10,3	50
51	Licensed Practical Nurses			10,3	51
52	Certified Nurse Assistants/Aides			10,3	52
53	TOTAL (lines 50 - 52)	3,210	$ 199,372		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Clarence Boykin (July - April)	Administrator	0	$ 86,192
Lowell Tremain (May)	Administrator	0	5,915
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 92,107

B. Administrative - Other

Description	Amount
Various home office services - See page 18 for breakdown	$ 383,639
James Boyle - Purchase Service Administrator (June)	5,602
TOTAL (agree to Schedule V, line 17, col. 3)	$ 389,241
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Elvidge Kelly Attorney at Law	Legal Fees	$ 1,943
SNF Global	Legal Fees	5,335
(Legal Fees were adjusted off via Page 5, Line 22, thereford no invoices are attached)		
Meyers & Flowers LLC	Collection Services	611
Transworld Systems Inc	Collection Services	3,141
(Collection cost was adjusted off via Page 5A, Line 2)		
Medical Collection Group LLC	Consulting Fees	1,000
(Reclass to Line 21)		
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 12,030

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 71,457
Unemployment Compensation Insurance	57,917
FICA Taxes	278,957
Employee Health Insurance	194,611
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	1,604
401K	4,936
Appreciation, Other Benefits, & Marketing Adjus	7,235
Tuition Program	(473)
SMSP Match & RSU	18
Employee Uniforms	8,711
Home Office Allocation	29,490
TOTAL (agree to Schedule V, line 22, col.8)	$ 654,463

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	22,280
Health Care Worker Background Check	
(Indicate # of checks performed 299)	3,901
Patient Background Checks 459	4,590
Dues & Subscriptions	2,570
Association Dues	6,112
Advertising	20,664
Other Licenses & Permits	1,429
Less Non-allowable Association Dues	(2,280)
Less: Public Relations Expense	( )
Non-allowable advertising	(20,664)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 38,602

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Includes travel expense to the Home	21,541
Office in Toledo, OH for regional meetings	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 21,541

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Manorcare of Kankakee # 0049429 Report Period Beginning: 06/01/2014 Ending: 05/31/2015

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA $2,308 & AHCA $1,524**

(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. $ **58,590** 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. $ **201,441**
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. $ **789**

(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.