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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0049668

Facility Name: Manorcare of Oak Lawn East

Address: 9401 S Kostner Ave (Number) Oak Lawn (City) 60453 (Zip Code)

County: Cook

Telephone Number: (708) 423-7882 **Fax #** (708) 423-7947

HFS ID Number:

Date of Initial License for Current Owners: 1977

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 06/01/16 to 05/31/17 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 D. 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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	122	Skilled (SNF)	122	44,530	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	122	TOTALS	122	44,530	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,779	2,397	18,672	33,848	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,779	2,397	18,672	33,848	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.01%

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 [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 1977

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 122 and days of care provided 9,976

Medicare Intermediary Novitas Solutions

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: 5/31

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	339,286	31,722	1,341	372,349		372,349		372,349			1
2	Food Purchase		235,451		235,451		235,451	(330)	235,121			2
3	Housekeeping	168,199	32,234	616	201,049		201,049		201,049			3
4	Laundry	52,512	20,374	1,884	74,770		74,770		74,770			4
5	Heat and Other Utilities			148,508	148,508	2,374	150,882		150,882			5
6	Maintenance	64,479	29,665	81,537	175,681		175,681		175,681			6
7	Other (specify):* Medical Waste			1,388	1,388		1,388		1,388			7
8	TOTAL General Services	624,476	349,446	235,274	1,209,196	2,374	1,211,570	(330)	1,211,240			8
	B. Health Care and Programs											
9	Medical Director			14,612	14,612		14,612		14,612			9
10	Nursing and Medical Records	3,800,847	298,876	155,498	4,255,221	57	4,255,278		4,255,278			10
10a	Therapy	1,593,529	13,176	25,389	1,632,094		1,632,094		1,632,094			10a
11	Activities	84,205	2,721	925	87,851		87,851		87,851			11
12	Social Services	308,418	16	33	308,467		308,467		308,467			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,786,999	314,789	196,457	6,298,245	57	6,298,302		6,298,302			16
	C. General Administration											
17	Administrative	81,578		634,099	715,677	(219,059)	496,618		496,618			17
18	Directors Fees											18
19	Professional Services			61,116	61,116	(850)	60,266	(60,266)				19
20	Dues, Fees, Subscriptions & Promotions			106,436	106,436		106,436	(29,750)	76,686			20
21	Clerical & General Office Expenses	524,561	58,617	729,653	1,312,831	850	1,313,681	(622,277)	691,404			21
22	Employee Benefits & Payroll Taxes			1,040,752	1,040,752	47,345	1,088,097		1,088,097			22
23	Inservice Training & Education			263	263		263		263			23
24	Travel and Seminar			26,721	26,721		26,721		26,721			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,037,671	1,037,671		1,037,671		1,037,671			26
27	Other (specify):*							(13)	(13)			27
28	TOTAL General Administration	606,139	58,617	3,636,711	4,301,467	(171,714)	4,129,753	(712,306)	3,417,447			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,017,614	722,852	4,068,442	11,808,908	(169,283)	11,639,625	(712,636)	10,926,989			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 Oak Lawn East #0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			394,360	394,360	18,203	412,563		412,563			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			686,044	686,044	151,080	837,124	(716,636)	120,488			32
33	Real Estate Taxes			395,796	395,796		395,796		395,796			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			104,549	104,549		104,549		104,549			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,580,749	1,580,749	169,283	1,750,032	(716,636)	1,033,396			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		685,821		685,821		685,821		685,821			39
40	Barber and Beauty Shops			3,525	3,525		3,525		3,525			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			197,434	197,434		197,434		197,434			42
43	Other (specify):* IV | X-Ray & Lab		54,774	178,959	233,733		233,733		233,733			43
44	**TOTAL Special Cost Centers**		740,595	379,918	1,120,513		1,120,513		1,120,513			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,017,614	1,463,447	6,029,109	14,510,170		14,510,170	(1,429,272)	13,080,898			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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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 Reference	3 BHF USE ONLY	
1	Day Care	$	10	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(330)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	(603)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(83)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(13)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(45,429)	21		18
19	Entertainment				19
20	Contributions	(2,692)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(49,412)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(571,917)	21		24
25	Fund Raising, Advertising and Promotional	(29,750)	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	(729,043)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,429,272)		$	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))**	$ (1,429,272)		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	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Manorcare of Oak Lawn East

ID# 0049668

Report Period Beginning: 06/01/16

Ending: 05/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Activity Income	$	11	1
2	Misc. Income		21	2
3	Vending Income	(1,553)	21	3
4	Donations Revenue		21	4
5	Accouning/Collection Fees	(10,854)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(716,636)	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**	(729,043)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 **Report Period Beginning:** 06/01/16 **Ending:** 05/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(330)	0	0	0	0	0	0	0	0	0	0	(330)	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**	(330)	0	0	0	0	0	0	0	0	0	0	(330)	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	(60,266)	0	0	0	0	0	0	0	0	0	0	(60,266)	19
20	Fees, Subscriptions & Promotions	(29,750)	0	0	0	0	0	0	0	0	0	0	(29,750)	20
21	Clerical & General Office Expenses	(622,277)	0	0	0	0	0	0	0	0	0	0	(622,277)	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):*	(13)	0	0	0	0	0	0	0	0	0	0	(13)	27
28	**TOTAL General Administration**	(712,306)	0	0	0	0	0	0	0	0	0	0	(712,306)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(712,636)	0	0	0	0	0	0	0	0	0	0	(712,636)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 **Report Period Beginning:** 06/01/16 **Ending:** 05/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(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	(716,636)	0	0	0	0	0	0	0	0	0	0	(716,636)	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**	(716,636)	0	0	0	0	0	0	0	0	0	0	(716,636)	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)**	(1,429,272)	0	0	0	0	0	0	0	0	0	0	(1,429,272)	45

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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
				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	$ 571,892	HCR Manor Care Services, LLC	100.00%	$ 571,892	$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	7,017,614	Heartland Employment Services, LLC	100.00%	7,017,614		4
5	V	10a	Therapy Management	13,991	Heartland Rehabilitation Services, LLC	100.00%	13,991		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			$ 7,603,497			$ 7,603,497	$ *	14

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

VII. RELATED PARTIES

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

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	3,762,500,577	561 nfS, hhS, &	$ 619,847	$ 0	14,411,367	$ 2,374	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	14,411,367	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	14,411,367	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	14,966	9,743	14,411,367	57	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	14,411,367	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	14,411,367	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	61,861,920	32,341,614	14,411,367	236,947	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	14,679,699	5,396,995	14,411,367	64,226	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	2,741,751	0	14,411,367	51,660	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	5,141,603	0	14,411,367	19,694	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	6,319,907	0	14,411,367	27,651	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	0	0	14,411,367	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	3,929,156	0	14,411,367	15,050	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	720,726	0	14,411,367	3,153	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	14,411,367	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,762,500,577		30,527,148		14,411,367	116,927	22
23	32	Directly Assigned Interest	Not Allocated			18,393,998			34,153	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				31,980,611				24
25	TOTALS					$ 176,931,332	$ 37,748,352		$ 571,892	25

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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**		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				$ 461,443	$ 432,582		0.0790	$ 34,153	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Home Office Pooled Interest Expense										116,927	6
7	Interest Income / Interest Expense										(30,592)	7
8												8
9	TOTAL Facility Related						$ 461,443	$ 432,582			$ 120,488	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 461,443	$ 432,582			$ 120,488	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 Oak Lawn East # 0049668 **Report Period Beginning:** 06/01/16 **Ending:** 05/31/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	458,453	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.)	$	528,479	2
3. Under or (over) accrual (line 2 minus line 1).	$	70,026	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	463,372	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.)	$	46,273	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** $ (183,875) **For** 2004 & 2010 **Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)	$	(183,875)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	395,796	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	435,749	8
	2013	445,374	9
	2014	519,233	10
	2015	525,198	11
	2016	530,987	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

Line 2: $528,479.25 = $239,620.21 for 2nd half 2015 + $288,859.04 for 1st half 2016

Line 4: $463,371.69 = $242,127.52 for 2nd half 2016 + $221,244.17 for Jan - May 2017

Line 5: $46,273.11 = Worsek & Vihon: $417.66 for 2004 Tax Rate; $200.00 for2014 Specific Obj Filing Fees. Rock Fusco & Connelly: $45,655.45 for 2010 Property Tax Appeal Filing Fees

Line 6: $183,874.76 = $835.31 for 2004 Tax Rate Refund + $182,621.79 for 2010 Property Tax Appeals Refund

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.** This denial must be no more than four years old at the time the cost report is filed.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Oak Lawn East COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049668

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 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	24-03-400-032-0000	See Attached	$ 530,986.56	$ 530,986.56
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 530,986.56	$ 530,986.56

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [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).

None

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		1977	$ 257,674	1
2					2
3	TOTALS			$ 257,674	3

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	122		1977	1977	$ 2,247,698	$		$	$	$ 2,247,698	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					264,162		264,162		4,125,278	9
10				1981	18,089						10
11				1986	2,797						11
12				1988	19,012						12
13				1989	14,714						13
14				1990	202,653						14
15				1991	69,401						15
16				1992	114,373						16
17				1993	63,254						17
18				1994	648,943						18
19				1995	220,796						19
20				1996	238,261						20
21				1997	230,127						21
22				1998	319,666						22
23				1999	57,192						23
24				2000	71,071						24
25	Reclass $2,957 artwork to Equip. Disallow $17,709			2001	106,534						25
26				2002	100,254						26
27				2003	74,619						27
28				2004	98,601						28
29											29
30	Flooring			2005	885						30
31	Fire Shutter Door			2005	2,170						31
32	Roofing			2005	17,500						32
33	2005 per audit - Doors for front enterance			2005	8,732						33
34	2005 per audit - Metal Access Doors			2005	3,183						34
35	2005 per audit - Asphalt Driveway, Seal Coat, & Stripe			2005	11,979						35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	2006 per audit - Electric work for emergency light & feed	2006	$ 894	$		$	$	$	37
38	2006 per audit - Doors & closers	2006	2,834						38
39									39
40	A/C for Elevator Room	2006	5,960						40
41	Electrical circuits for emergency generator system	2006	8,530						41
42	Electrical circuits - Kitchen & 2nd floor Nurse Station	2006	3,599						42
43									43
44	Renov - Flooring	2007	20,080						44
45	Renov - Wallcovering	2007	1,786						45
46	Renov - Carpentary	2007	2,826						46
47	Renov - Electrical	2007	15,000						47
48	Windows in lounge	2007	3,310						48
49									49
50	Roofing	2007	3,500						50
51	Metal Door	2008	8,440						51
52	Door and Frame	2008	3,177						52
53	Water Heater	2008	22,725						53
54									54
55	Renov. - Architech & Engineering	2007	78,362						55
56	Renov. - Plan Reviews	2007	3,660						56
57	Renov. - Capentry-Subcontractor	2008	713,268						57
58	Renov. - Mill Work	2008	38,340						58
59	Renov. - HM Doors & Frames	2009	5,637						59
60	Renov. - Reslient Flooring	2007	55,865						60
61	Renov. - Wallcovering	2007	51,819						61
62	Renov. - Corner Guards	2009	8,604						62
63	Renov. - Fire Sprinkler System	2007	35,900						63
64	Renov. - Plumbing	2008	6,830						64
65	Renov. - Plumbing Specilities	2009	636						65
66	Renov. - HVAC	2008	8,969						66
67	Renov. - Basic Electrical	2009	23,190						67
68	Renov. - Fire Alarm System	2008	17,940						68
69	Renov. - Nurse Call System	2008	4,647						69
70	TOTAL (lines 4 thru 69)		$ 6,118,832	$ 264,162		$ 264,162	$	$ 6,372,976	70

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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		$ 6,118,832	$ 264,162		$ 264,162	$	$ 6,372,976	1
2	Elevator Door Restrictors	2008	8,100						2
3	Annunciator Panel for Generator	2008	2,969						3
4	Door & Ceiling in Vestibule	2009	11,286						4
5	Door Panic Hardware on service door	2009	2,401						5
6	Sprinkler Heads And Piping	2009	5,277						6
7	Eletrical Work - Explosion Proof	2009	4,338						7
8	Door in Vestibule	2009	5,000						8
9									9
10	Renov. - Carpentry-Subcontractor	2009	230,010						10
11	Renov. - Corner Guards	2009	793						11
12	Renov. - Basic Electrical	2009	12,590						12
13	Renov. - Arch & Engineer	2007	(547)						13
14	Metal Soffit on Front Porch	2009	22,019						14
15	Renov. Elvator Upgrade	2009	56,360						15
16	Renov. - Fire Spinklers	2009	21,042						16
17	Renov. - Basic Electrical	2009	5,486						17
18	Renov. Elvator Upgrade-Smoke Detectors	2009	3,187						18
19	Add Hand railings in 3 Stairwells	2010	11,330						19
20									20
21	Seal coat parking lot	2010	8,527						21
22	Sprinkler Heads (3 stair landings)	2010	3,297						22
23	Renov. - Ductwork & Fire Dampers	2010	240,695						23
24	Fire Dampers (2)	2010	15,295						24
25	HM Doors	2010	6,405						25
26	7.5 ton Rooftop compressor	2011	20,488						26
27	Renov. - Roof Replacement	2011	203,010						27
28	Painting & Wall Covering (1st FL PAT RMS)	2011	6,900						28
29									29
30	Carpet (main entrance, courtyard patio, and front office)	2011	10,206						30
31	Countertops & Overhead Cabinets (physian offices #1 & #2)	2011	15,395						31
32	Privacy Fencing, white PVC, 6 Ft (courtyard & generator areas)	2011	13,786						32
33	Repl 14 double hung windows & sills (6 offices & 6 resident rms.)	2011	19,555						33
34	TOTAL (lines 1 thru 33)		$ 7,084,032	$ 264,162		$ 264,162	$	$ 6,372,976	34

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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		$ 7,084,032	$ 264,162		$ 264,162	$	$ 6,372,976	1
2	A/C Compressor in 5 ton RTU (PT area)	2011	4,654						2
3	Wander System at Elevator	2011	8,966						3
4	Repl circulation pump on Lochnivar boiler	2011	3,672						4
5	Door HM (2nd Flr Linen Rm)	2011	4,078						5
6	Electrical for out door lights	2011	13,460						6
7	Concrete Pads (Front of Facility)	2012	7,929						7
8	Countertop Upgrade (1st Flr Nurse Station)	2012	2,115						8
9	Rooftop Unit, 7 1/2 ton	2012	21,125						9
10	Stairwell Door	2012	4,230						10
11	Electrical Panel and Wiring consisting of:	2012	29,375						11
12	Replace 200 amp distribution panel with 400 amp panel								12
13	200 amp feed from new panel to 2nd floor Linen Closet								13
14	42 circuit panel board to replace existing 20 fuse panel								14
15	Wiring and conduit to Roof Top Unit #3 & #4 from 2nd floor Linen Closet								15
16	Wiring and conduit to Roof Top Unit #1 (PT) from main electric room								16
17	Asphalt Paving, Sealer, & Striping	2012	14,387						17
18	Electrical Panel, 30 circuits (in main electric room)	2012	1,364						18
19	Renovations to the PT & OT rooms, Training bathroom, and 1st floor offices (5) consisting of:								19
20	Carpentry, Millwork, Drywall, Handrails - Renov. 05-11C	2013	286,556						20
21	Wallcovering, Flooring, Carpet - Renov. 05-11C	2013	6,710						21
22	Engineering & Consulting on Renov. - Renov. 05-11C	2013	38,723						22
23	Light fixtures (58) - Renov. 05-11C	2013	8,835						23
24									24
25	Renovations to the PT & OT rooms, Training bathroom, and 1st floor offices (5) consisting of (additional costs) consisting of:								25
26	Engineering & Consulting on Renov. - Renov. 05-11C	2013	4,229						26
27	Carpentry, Millwork, Drywall, Handrails - Renov. 05-11C	2013	144,053						27
28	Wallcovering, Flooring, Carpet - Renov. 05-11C	2013	1,617						28
29	Light fixture upgrade to whole building	2013	9,989						29
30	Electrical upgrade to Med Rms, Kiosks, & Nurse Station	2014	4,580						30
31	Hot water line & circulating pump	2014	5,897						31
32	Wallcovering & Handrails in Café, PT corridor, lounge, & corrido	2014	9,683						32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,720,259	$ 264,162		$ 264,162	$	$ 6,372,976	34

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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		$ 7,720,259	$ 264,162		$ 264,162	$	$ 6,372,976	1
2	Renovate front offices and 33 2nd floor resident rooms consisting of:								2
3	Carpentry, Millwork	2014	138,676						3
4	Fire Sprinkler System	2014	3,920						4
5	Plumbing	2014	1,949						5
6	Basic Electrical	2014	44,354						6
7	Resilient Flooring	2014	57,568						7
8	Carpeting	2014	4,583						8
9	Painting	2014	86,160						9
10	Wallcovering	2014	17,334						10
11									11
12	EM Electrical Upgrades to Boiler, Sprinkler, Oxgen Rms.	2014	7,354						12
13									13
14	Carpet for Corridor - Materials	2014	14,631						14
15	Carpet for Corridor - Freight	2014	1,058						15
16	Carpet for Corridor - Installation	2014	11,975						16
17	EZ-Path fire stop devices(6) in smoke walls & relate work	2014	9,185						17
18	Drywall & paint firewalls-Med. Rm, Clean Utility, & Corridor	2015	30,308						18
19	Life Safety Elelctrical Panel & related electrical work	2015	14,558						19
20	Electric circuits, 3 phase - disposals (2) & blender (Kitchen)	2015	7,070						20
21	Blower section - Trane rooftop unit	2015	3,490						21
22									22
23	Fire stopping -clean utility/Med rm behind 1st flr nurse station	2015	19,650						23
24	Fan motor/blade/slinger/hrdwr -Kitchen RTU	2015	3,650						24
25	Door & frame,hollow metal - S stairwell	2015	7,150						25
26	Compressor/condensor/crankcase heater-walk in cooler	2015	3,780						26
27									27
28	Door/frame, exterior 1.5 hr fire rated - Kitchen	2015	2,460						28
29	Windows, (10) dbl hung: 2nd flr-215, 217, 219 in W wing.								29
30	and 227, 229, 232-236 in S wing	2015	18,780						30
31	Heat Exchgr, RTU HVAC for 1st & 2nd flr dining & Ofc areas	2015	11,880						31
32	Door, hollow metal - kitchen	2016	4,821						32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,246,603	$ 264,162		$ 264,162	$	$ 6,372,976	34

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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		$ 8,246,603	$ 264,162		$ 264,162	$	$ 6,372,976	1
2	Elec panel kitchen: prep area, next to fridge, food stg rm (2)	2016	9,850						2
3	Flooring, vinyl plank both elevators	2016	3,105						3
4	RTU Coil & Fan Blades, lobby/front ofcs/laundry/dining/activites/	2016	12,170						4
5									5
6	AC unit, mini split in phone rm	2016	3,975						6
7	Notifier for fire system	2016	4,466						7
8	RTU compressor-2nd flr nurse station	2017	5,065						8
9	Electric, Poles, & Lights (2), S & W side Drive/Lot & near Flagpol	2016	16,963						9
10	Replace Limestone Corners (19) on bldg & tuck pointing	2017	7,700						10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,309,897	$ 264,162		$ 264,162	$	$ 6,372,976	34

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	$ 3,547,398	$ 130,198	$ 130,198	$		$ 3,171,614	71
72	Current Year Purchases	54,954						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			18,203	18,203			74
75	TOTALS	$ 3,602,352	$ 130,198	$ 148,401	$ 18,203		$ 3,171,614	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)	$ 12,169,923	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 394,360	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 412,563	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 18,203	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 9,544,590	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 Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 104,549 Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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 Oak Lawn East | STATE OF ILLINOIS # 0049668 | Report Period Beginning: 06/01/16 Ending: 05/31/17

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 (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	6822 hrs	$ 278,400		$	$ 443	6,822	$ 278,843	1
2	Licensed Speech and Language Development Therapist	10a	3942 hrs	160,855			1,055	3,942	161,910	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	8800 hrs	359,117			11,678	8,800	370,795	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				685,821		685,821	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Inhaltion Therapist	10a	1488	60,721	84	5,051		1,572	65,772	12
13	Other (specify): IV Therapy/X-Ray/Lab	43, 2 & 3				178,959	54,774		233,733	13
14	TOTAL			$ 859,093	84	$ 184,010	$ 753,771	21,136	$ 1,796,874	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Manorcare of Oak Lawn East **#** 0049668 **Report Period Beginning:** 06/01/16 **Ending:** 05/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 05/31/17 **(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	$ 24,480	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (895,905))	2,435,920		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	18,071		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,478,471	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	257,674		13
14	Buildings, at Historical Cost	8,309,897		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,602,352		16
17	Accumulated Depreciation (book methods)	(9,544,590)		17
18	Deferred Charges	161,978		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe OMIT	17,262		22
23	Other(specify): CIP			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,804,573	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,283,044	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 338,858	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	541,370		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	463,372		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	127,220		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,470,820	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	432,582		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)**	$ 432,582	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,903,402	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,379,642	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,283,044	$	48

***(See instructions.)**

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 **Report Period Beginning:** 06/01/16 **Ending:** 05/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 16,831,042	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 16,831,042	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,863,075)	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)**	$ (1,863,075)	17
	B. Transfers (Itemize):		
18	**Change in Interdivision**	(11,588,325)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (11,588,325)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,379,642	24 *

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

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	$ 12,606,808	1
2	Discounts and Allowances for all Levels	(7,274,732)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,332,076	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,597,566	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,597,566	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	1,566	12
13	Barber and Beauty Care	3,424	13
14	Non-Patient Meals	330	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,341,404	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	188,396	19
20	Radiology and X-Ray	148,422	20
21	Other Medical Services	33,308	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,716,850	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	603	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 603	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 12,647,095	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,209,196	31
32	Health Care	6,298,245	32
33	General Administration	4,301,467	33
	B. Capital Expense		
34	Ownership	1,580,749	34
	C. Ancillary Expense		
35	Special Cost Centers	923,079	35
36	Provider Participation Fee	197,434	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 14,510,170	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,863,075)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,863,075)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,072,979	44
45	Private Pay - Net Inpatient Revenue	699,816	45
46	Medicare - Net Inpatient Revenue	1,682,240	46
47	Other-(specify) Hospice	207,290	47
48	Other-(specify) Insurance	669,751	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,332,076	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	2,052	2,217	$ 106,097	$ 47.86	1
2	Assistant Director of Nursing	6,136	6,631	269,731	40.68	2
3	Registered Nurses	40,304	43,556	1,523,207	34.97	3
4	Licensed Practical Nurses	28,048	30,311	779,029	25.70	4
5	CNAs & Orderlies	75,120	81,358	1,097,786	13.49	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	24,184	26,120	1,065,869	40.81	7
8	Rehab/Therapy Aides	16,318	17,624	527,660	29.94	8
9	Activity Director	5,655	6,115	84,205	13.77	9
10	Activity Assistants					10
11	Social Service Workers	10,967	11,864	308,418	26.00	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,470	26,464	339,286	12.82	15
16	Dishwashers					16
17	Maintenance Workers	1,925	2,080	64,479	31.00	17
18	Housekeepers	15,748	17,036	168,199	9.87	18
19	Laundry	3,994	4,320	52,512	12.16	19
20	Administrator	2,080	2,080	81,578	39.22	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,344	25,963	524,561	20.20	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	1,712	1,852	24,997	13.50	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	283,057	305,591	$ 7,017,614 *	$ 22.96	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	14,612	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)		$ 14,612		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	574	$ 40,174	10, 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	574	$ 40,174		53

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Scott Morton (Jun-July)	Administrator	0	$ 11,173
Kelly Ciger (Dec-May)	Administrator	0	70,405
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 81,578

B. Administrative - Other

Description	Amount
Various Home Office Services - See Page 8 for breakdown	$ 571,892
Tracy Skaer-Henry (Aug- Nov) Purch Svc Administrator	62,207
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 634,099

C. Professional Services

Vendor/Payee	Type	Amount
Various	Legal Fees	$ 49,412
Legal Fees were adjusted off via Page 5, Line 22, therefore, no detail schedule is attached.		
Various	Collections	10,854
AR Collection Costs were adjusted off via Page 5A, Lines 6 & 7, therefore, no detail schedule is attached.		
MPRO	HR Consulting	850
(Conulting Fees reclassed to Line 21)		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 61,116

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 67,830
Unemployment Compensation Insurance	70,009
FICA Taxes	508,289
Employee Health Insurance	349,920
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	
401K	29,757
Appreciation, Oth Benefits & Mktg Adj	8,927
Tuition Program	
SMSP Match	347
Employee Uniforms	5,673
Home Office Allocation	47,345
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,088,097

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	$ 1,990
Advertising: Employee Recruitment	31,387
Health Care Worker Background Check	
(Indicate # of checks performed 711)	15,757
Patient Background Checks 788	7,880
Dues & Subscriptions	4,203
Association Dues	7,649
Advertising	27,367
Other Licenses and Permits	10,203
Less: Non-Allowable Association Dues	(2,383)
Less: Public Relations Expense	( )
Non-allowable advertising	(27,367)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 76,686

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	26,721
Includes travel expense to the Home Office in Toledo, OH for regional meetings	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 26,721

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare of Oak Lawn East # 0049668 Report Period Beginning: 06/01/16 Ending: 05/31/17

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IHCA $3,370 & AHCA $1,897**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **YES** If YES, have these costs
been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **5-10 YEARS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **52,719** 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 fo
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 Departmen
during this cost report period. $ **197,434**
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 tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
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. $ **330**

(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 fo
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
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