

		FOR BHF USE						

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

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.

<p>I. IDPH License ID Number: <u>0049353</u></p> <p>Facility Name: <u>Manorcare of Palos Hts West</u></p> <p>Address: <u>11860 Southwest Hwy</u> <u>Palos Heights</u> <u>60463</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(708) 361-4555</u> Fax # <u>(708) 361-3777</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>04/15/96</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Jeff Lewandowski</u> Telephone Number: <u>(419) 252-5736</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>06/01/16</u> to <u>05/31/17</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="3">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">(Type or Print Name) <u>Martin D. Allen</u></td> </tr> <tr> <td colspan="2">(Title) <u>Director</u></td> </tr> <tr> <td rowspan="5">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">(Print Name and Title) _____</td> </tr> <tr> <td colspan="2">(Firm Name & Address) _____</td> </tr> <tr> <td colspan="2">(Telephone) () Fax # ()</td> </tr> <tr> <td colspan="2">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</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>Martin D. Allen</u>		(Title) <u>Director</u>		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	
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Facility Name & ID Number Manorcare of Palos Hts West

0049353 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	130	Skilled (SNF)	130	47,450	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	130	TOTALS	130	47,450	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,954	2,029	18,055	35,038	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,954	2,029	18,055	35,038	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.84%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 04/15/96

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 130 and days of care provided 13,766

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Manorcare of Palos Hts West # 0049353 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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	367,226	21,496	1,769	390,491		390,491		390,491		1
2	Food Purchase		274,477		274,477		274,477	(616)	273,861		2
3	Housekeeping	212,761	22,449	1,278	236,488		236,488		236,488		3
4	Laundry	24,533	22,094		46,627		46,627		46,627		4
5	Heat and Other Utilities			193,545	193,545	2,721	196,266		196,266		5
6	Maintenance	48,866	18,670	81,326	148,862		148,862		148,862		6
7	Other (specify):* Medical Waste			2,440	2,440		2,440		2,440		7
8	TOTAL General Services	653,386	359,186	280,358	1,292,930	2,721	1,295,651	(616)	1,295,035		8
	B. Health Care and Programs										
9	Medical Director			15,840	15,840		15,840		15,840		9
10	Nursing and Medical Records	3,692,288	268,818	133,006	4,094,112	66	4,094,178		4,094,178		10
10a	Therapy	1,744,119	10,158	10,700	1,764,977		1,764,977		1,764,977		10a
11	Activities	66,854	2,476	1,835	71,165		71,165	(29)	71,136		11
12	Social Services	209,944			209,944		209,944		209,944		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,713,205	281,452	161,381	6,156,038	66	6,156,104	(29)	6,156,075		16
	C. General Administration										
17	Administrative	94,089		624,982	719,071	(220,653)	498,418		498,418		17
18	Directors Fees										18
19	Professional Services			73,269	73,269	(1,195)	72,074	(72,074)			19
20	Dues, Fees, Subscriptions & Promotions			83,641	83,641		83,641	(23,059)	60,582		20
21	Clerical & General Office Expenses	384,863	85,095	522,478	992,436	1,195	993,631	(402,255)	591,376		21
22	Employee Benefits & Payroll Taxes			978,994	978,994	54,254	1,033,248		1,033,248		22
23	Inservice Training & Education			666	666		666		666		23
24	Travel and Seminar			4,811	4,811		4,811		4,811		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			1,248,737	1,248,737		1,248,737		1,248,737		26
27	Other (specify):*							(105)	(105)		27
28	TOTAL General Administration	478,952	85,095	3,537,578	4,101,625	(166,399)	3,935,226	(497,493)	3,437,733		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,845,543	725,733	3,979,317	11,550,593	(163,612)	11,386,981	(498,138)	10,888,843		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			370,677	370,677	20,860	391,537		391,537		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			3,569,021	3,569,021	142,752	3,711,773	(3,573,645)	138,128		32
33	Real Estate Taxes			354,960	354,960		354,960		354,960		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			58,416	58,416		58,416		58,416		35
36	Other (specify):*										36
37	TOTAL Ownership			4,353,074	4,353,074	163,612	4,516,686	(3,573,645)	943,041		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		590,162		590,162		590,162		590,162		39
40	Barber and Beauty Shops			11,410	11,410		11,410		11,410		40
41	Coffee and Gift Shops	204			204		204		204		41
42	Provider Participation Fee			189,055	189,055		189,055		189,055		42
43	Other (specify):* IV X-Ray & Lab		56,777	112,486	169,263		169,263		169,263		43
44	TOTAL Special Cost Centers	204	646,939	312,951	960,094		960,094		960,094		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,845,747	1,372,672	8,645,342	16,863,761		16,863,761	(4,071,783)	12,791,978		45

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

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(616)	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	(682)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(79)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(105)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(60,184)	21		18
19	Entertainment				19
20	Contributions	(3,162)	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	(337,188)	21		24
25	Fund Raising, Advertising and Promotional	(23,059)	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	(3,597,296)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,071,783)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)		10a	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (4,071,783)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Manorcare of Palos Hts West

ID# 0049353

Report Period Beginning: 06/01/16

Ending: 05/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$ (29)	11	1
2	Misc. Income		21	2
3	Vending Income	(960)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(22,662)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(3,573,645)	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	(3,597,296)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Palos Hts West

0049353

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	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(616)	0	0	0	0	0	0	0	0	0	0	(616)	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	(616)	0	0	0	0	0	0	0	0	0	0	(616)	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	(29)	0	0	0	0	0	0	0	0	0	0	(29)	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	(29)	0	0	0	0	0	0	0	0	0	0	(29)	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	(72,074)	0	0	0	0	0	0	0	0	0	0	(72,074)	19
20	Fees, Subscriptions & Promotions	(23,059)	0	0	0	0	0	0	0	0	0	0	(23,059)	20
21	Clerical & General Office Expenses	(402,255)	0	0	0	0	0	0	0	0	0	0	(402,255)	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):*	(105)	0	0	0	0	0	0	0	0	0	0	(105)	27
28	TOTAL General Administration	(497,493)	0	0	0	0	0	0	0	0	0	0	(497,493)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(498,138)	0	0	0	0	0	0	0	0	0	0	(498,138)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Palos Hts West# 0049353

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,573,645)	0	0	0	0	0	0	0	0	0	0	(3,573,645)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(3,573,645)	0	0	0	0	0	0	0	0	0	0	(3,573,645)	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)	(4,071,783)	0	0	0	0	0	0	0	0	0	0	(4,071,783)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR Manor Care, LLC	100			HCR Manor Care 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. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	See Home Office Allocation	\$ 624,982	HCR Manor Care Services, LLC	100.00%	\$ 624,982	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	6,845,747	Heartland Employment Services, LLC	100.00%	6,845,747		4
5	V	10a Therapy Management	14,909	Heartland Rehabilitation Services, LLC	100.00%	14,909		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		\$ 7,485,638			\$ 7,485,638	\$ *	14

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

Facility Name & ID Number

Manorcare of Palos Hts West

0049353

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 (East) IL, LLC	Oak Lawn				19
20			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				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 Palos Hts West # 0049353 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Manorcare of Palos Hts West

0049353

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 NO

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

Name of Related Organization HCR Manor Care Services LLC
 Street Address 333 North Summit Street
 City / State / Zip Code Toledo, OH 43604-2617
 Phone Number (419) 252-5500
 Fax Number (419) 254-5495

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, &	\$ 619,847	\$ 0	16,514,715	\$ 2,721	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	16,514,715	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	16,514,715	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	14,966	9,743	16,514,715	66	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	16,514,715	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	16,514,715	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	16,514,715	271,529	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	14,679,699	5,396,995	16,514,715	73,600	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	2,741,751	0	16,514,715	59,200	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	5,141,603	0	16,514,715	22,568	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	6,319,907	0	16,514,715	31,686	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	0	0	16,514,715	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	3,929,156	0	16,514,715	17,246	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	720,726	0	16,514,715	3,614	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	16,514,715	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,762,500,577		30,527,148		16,514,715	133,993	22
23	32	Directly Assigned Interest	Not Allocated			18,393,998			8,759	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				31,980,611				24
25	TOTALS					\$ 176,931,332	\$ 37,748,352		\$ 624,982	25

Facility Name & ID Number

Manorcare of Palos Hts West

0049353

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IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Conv. Sub. Debentures		X				\$ 118,340	\$ 110,938			0.0790	\$ 8,759						
2																		
3																		
4																		
5																		
Working Capital																		
6	Home Office Pooled Interest Expense											133,993						
7	Interest Income / Interest Expense											(4,624)						
8																		
9	TOTAL Facility Related						\$ 118,340	\$ 110,938				\$ 138,128						
B. Non-Facility Related*																		
10																		
11																		
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$				\$						
15	TOTALS (line 9+line14)						\$ 118,340	\$ 110,938				\$ 138,128						

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

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	345,340	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.)		\$	397,618	2
3. Under or (over) accrual (line 2 minus line 1).		\$	52,278	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	348,581	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.)		\$	14,053	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 \$59,424 & 52 For 2012 & 2004 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(59,952)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	354,960	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	429,673	8	
	2013	440,911	9	
	2014	382,032	10	
	2015	392,088	11	
	2016	398,279	12	
Line 2: \$397,618.36 = \$181,970.15 for 2nd half 2015 + \$215,648.21 for 1st half 2016				
Line 4: \$348,581.27 = \$182,631.28 for 2nd half 2016 + \$165,950 for Jan - May 2017				
Line 5: \$14,053.00 = Worsek & Vihon Invoices: \$175.87 for '04 Tax Rate Refund Fees; \$200 for '14 Specific Obj Fees; \$13,677 for '12 Specific Obj #14-COTO-1076				
Line 6: \$59,952.06 = Refunds from Cook County Treasure \$59,424.45 for 2012 tax appeal & \$527.61 for 2004 Tax Rate appeal				
				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

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 Palos Hts West COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049353

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)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>23-24-300-341-0000</u>	<u>See Attached</u>	\$ <u>398,279.48</u>	\$ <u>398,279.48</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>398,279.48</u></u>	\$ <u><u>398,279.48</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 Palos Hts West

0049353

Report Period Beginning:

06/01/16

Ending:

05/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 47,653 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

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

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

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

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

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

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

None

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

If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Row 1: Facility, 1996, \$705,000. Row 2: (blank). Row 3: TOTALS, \$705,000.

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	130		1996	\$ 5,345,094	\$ 133,628		\$ 133,628	\$	\$ 2,818,738
5									
6									
7									
8									
Improvement Type**									
9	Current Year Depreciation				164,452		164,452		1,875,911
10			1996	398,017					
11			1997	165,442					
12			1998	67,765					
13			1999	27,686					
14			2000	74,134					
15			2001	129,144					
16	VINYL WALLCOVERING & BORDERS		2002	1,250					
17	CARPET, VINYL WALLCOVERING & BORDERS		2002	64,471					
18	FLOORING IN PUBIC RESTROOM		2003	2,125					
19	WALLCOVERING & PAINTING		2003	9,129					
20	DOORS		2003	3,109					
21	WINDOW TREATMENTS		2003	2,527					
22	CONSTRUCTION DEPT. COST & INTEREST		2004	12,658					
23	WALLCOVERING & PAINTING		2004	39,469					
24	TV ANTENNA JACKS & COAX WIRING		2004	3,140					
25	DOORS		2004	1,020					
26	Sealcoat & Restripe Parking Lot		2004	2,280					
27	Renov. - General Overhead & Interest		2004	3,752					
28	Renov. - Painting		2004	35,265					
29	Renov. - Wallcovering & Corner Guards		2004	6,697					
30	Renov. - Carpentry		2004	4,180					
31	Dorrs		2004	4,483					
32	Ceramic Tile		2005	2,990					
33	Wallcovering & Painting		2005	8,452					
34	Carpet		2005	5,362					
35	FABRICS / CURTAINS		2005	3,914					
36	Fire Rated Door		2005	1,150					

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Palos Hts West

0049353

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Shower Floors	2005	\$ 9,945	\$		\$	\$	\$	37
38	Ceramic Tile / Bathrooms	2005	10,800						38
39	Painting	2005	3,859						39
40	1 new Rated Door	2005	1,260						40
41	electrical work	2006	904						41
42	drywall / access panels	2006	1,044						42
43	12 doors	2006	4,495						43
44	4 simplex locks	2007	2,128						44
45	Renov - General overhead & interest	2007	29,772						45
46	Renov - Carpentry & Subcontr	2007	8,370						46
47	Renov - resilient flooring	2007	88,568						47
48	Renov - Carpeting & Pads	2007	10,156						48
49	Renov - Wallcovering	2007	110,905						49
50	renov - basic electrical	2007	8,735						50
51	electrical for lighting	2007	1,692						51
52	3 roof top units	2007	29,952						52
53	Consulting for PT Expansion	2008	4,847						53
54	Bathroom floor and toilets	2007	7,106						54
55	door frame and flooring	2008	4,542						55
56	fire doors	2008	6,260						56
57	fire dampers	2009	12,600						57
58	Renov - Arch & engineering cost	2009	2,479						58
59	Renov - resilient flooring	2009	885						59
60	Renov - Wallcovering	2009	7,534						60
61	Renov - General overhead & interest	2009	9,308						61
62	Renov -Interest on Const	2009	868						62
63	Renov - Carpentry & Subcontr	2009	69,237						63
64	Renov - Carpentry & Subcontr	2009	41,772						64
65	UL-263 Ceiling	2009	4,540						65
66	2 rooftop replacements	2009	25,017						66
67	water heater	2009	845						67
68	water heater	2009	1,293						68
69	water heater	2009	13,500						69
70	TOTAL (lines 4 thru 69)		\$ 6,959,923	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	70

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

Facility Name & ID Number Manorcare of Palos Hts West

0049353

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,959,923	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	1
2	10tib RTU	2010	16,605						2
3	Install PTAC	2010	1,661						3
4	flooring	2010	3,078						4
5	Parking lot paving	2009	13,669						5
6	flooring, 2nd flr dining	2010	6,420						6
7	curbs & flash in roof deck	2010	2,300						7
8	air vent grills	2010	13,475						8
9	carpeting	2010	2,633						9
10	frt carpeting	2010	161						10
11	3000 make up air unit	2010	26,578						11
12	additional air vent grills	2011	5,995						12
13	roof ventilator	2011	2,764						13
14	kitchen ceiling fans	2011	8,870						14
15	floor and wall tile 2 restrooms	2011	12,877						15
16	carpet install in Admin	2011	2,867						16
17	pave parking lot	2010	6,986						17
18	doors and frames in corridors	2011	49,214						18
19	Renov - Fire Damper upgrade in bldg	2011	51,784						19
20	Renov - Basic Electrical for fire damper upgrade	2011	1,804						20
21	2000 sq. ft. of lower roof	2011	8,360						21
22	4 fire rated access hatch	2011	9,870						22
23	Renov - Carpentry 1st & 2nd floor offices & copier rooms	2011	36,225						23
24	Renov - Carpeting 1st & 2nd floor offices & copier rooms	2011	313						24
25	Renov - Wallcovering 1st & 2nd floor offices & copier rooms	2011	1,895						25
26	Revov - Basic Electrical 1st & 2nd floor offices & copier rooms	2011	4,802						26
27	HM door at electrical room	2011	2,410						27
28	3 sets of exterior HM door	2011	22,905						28
29	countertop for 2nd flr nourishment	2012	3,055						29
30	3 insinkerators	2012	10,317						30
31	Roofing membrane - main roof	2012	8,424						31
32	hot water heater	2012	17,985						32
33	vinyl flooring 14 baths on 2nd floor	2012	11,862						33
34	TOTAL (lines 1 thru 33)		\$ 7,328,086	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	34

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

Facility Name & ID Number Manorcare of Palos Hts West

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05/31/17

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,328,086	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	1
2	Concrete sidewalk -perimeter of facility	2012	9,920						2
3	Electrical panel -kitchen	2012	1,665						3
4	Fusible links in 80 fire dampers	2012	10,026						4
5	bathroom flooring in 19 resident rooms on 2nd floor	2012	16,485						5
6	Ceiling mounted heater in lobby	2013	3,680						6
7	parking lot overlay	2013	8,121						7
8	Roofing	2013	8,658						8
9	elevator door	2014	5,400						9
10	electrical-admin, HR, 1st flr DON ofcs. Med rms	2014	5,380						10
11	Parking Exp - Asphalt paving	2014	41,730						11
12	Parking Exp - Landscaping & Grading and Exterior Signs	2014	203,362						12
13	Parking Exp - Concrete Paving	2014	72,432						13
14	Parking Exp - Permanent Fencing	2014	11,294						14
15	COMPRESSOR MOTOR	2015	2,606						15
16	Door restrictors-(3) elevator	2015	4,050						16
17	EZ path devices (8) @ smoke alarm walls above fire drs	2014	13,767						17
18	Electrical to emer circuits: Admin, admissions, BOM Ofcs & corridor shower rm/toilet area, front corridor btwn DON & HR,								18
19	1st flr lounge & corridor btwn rms 101-116	2014	3,693						19
20	ROOF UPGRADE	2014	6,408						20
21	WATER HEATER	2015	21,736						21
22	Wallcovering internet café	2015	1,260						22
23	Parking Exp - Carpentry/Subcontr	2014	25,137						23
24	Parking Exp - Basic Electrical	2014	136,249						24
25	Parking Exp -Fire Sprinkler System	2014	7,704						25
26									26
27	CARPET FREIGHT	2015	440						27
28	Life Safety Circuit Corrections to elec panel 1st flr elec rm	2015	5,737						28
29	Fire stop ductwrk @ smoke wall @ 1st flr PT & by rm 102	2015	3,460						29
30	Engineering consulting for parking lot improvements	2015	3,500						30
31	Carpeting 1st floor hallways and lobby	2015	11,959						31
32	Carpet Freight for 1st flr hallways & lobby	2015	737						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,974,681	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,974,681	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	1
2	Hot Water Expansion Tank in Boiler room	2015	2,968						2
3	Shower Valves (6) for 1st & 2nd floor showers	2015	3,499						3
4	Carpet all corridors on first floor	2015	12,105						4
5									5
6	Interior Renovation consisting of the following:								6
7	Resilient Flooring	2015	5,828						7
8	Aluminum Windows	2015	4,694						8
9	Carpeting & Wallcovering	2015	162,942						9
10									10
11	Firestopping at 1st fl staiwell & 1st fl smoke wall by rm 119	2016	7,733						11
12	Hot Water Heater for Kitchen	2016	23,459						12
13	RTU #4 -dripping into 2nd flr offices	2016	3,111						13
14									14
15	Heat Exchanger for RTU for lobby area	2017	3,100						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)		\$ 8,204,120	\$ 298,080		\$ 298,080	\$	\$ 4,694,649	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,657,015	\$ 72,597	\$ 72,597	\$		\$ 2,419,371	71
72	Current Year Purchases	24,802						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			20,860	20,860			74
75	TOTALS	\$ 2,681,817	\$ 72,597	\$ 93,457	\$ 20,860		\$ 2,419,371	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)	\$ 11,590,937	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 370,677	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 391,537	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 20,860	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,114,020	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.

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: _____*

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: \$ 58,416 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

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 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a	9280 hrs	\$ 407,052		\$	696	9,280	\$ 407,748	1
2	Licensed Speech and Language Development Therapist	10a	3150 hrs	138,192			1,034	3,150	139,226	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	7432 hrs	325,998			8,428	7,432	334,426	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				590,162		590,162	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Inhalation Therapist</u>	10a	700	30,705				700	30,705	12
13	Other (specify): <u>IV Therapy/X-Ray/Lab</u>	43, 2 & 3					112,486	56,777	169,263	13
14	TOTAL			\$ 901,947		\$ 112,486	\$ 657,097	20,562	\$ 1,671,530	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **05/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,481	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (590,005))	1,997,548		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	20,782		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,024,811	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	705,000		13
14	Buildings, at Historical Cost	8,204,120		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,681,817		16
17	Accumulated Depreciation (book methods)	(7,114,020)		17
18	Deferred Charges	146,231		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	49,463		22
23	Other(specify): CIP			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,672,611	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,697,422	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 285,536	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	497,212		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	348,581		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	140,701		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,272,030	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	110,938		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)	\$ 110,938	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,382,968	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,314,454	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,697,422	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 14,752,723	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 14,752,723	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,075,180)	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)	\$ (3,075,180)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	(6,363,089)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (6,363,089)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,314,454	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,747,942	1
2	Discounts and Allowances for all Levels	(8,719,638)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,028,304	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,371,441	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,371,441	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	1,065	12
13	Barber and Beauty Care	13,249	13
14	Non-Patient Meals	616	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,179,955	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	106,655	19
20	Radiology and X-Ray	47,848	20
21	Other Medical Services	36,139	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,385,527	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	<u>Other Income</u>	3,309	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,309	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,788,581	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,292,930	31
32	Health Care	6,156,038	32
33	General Administration	4,101,625	33
B. Capital Expense			
34	Ownership	4,353,074	34
C. Ancillary Expense			
35	Special Cost Centers	771,039	35
36	Provider Participation Fee	189,055	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,863,761	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,075,180)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,075,180)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,739,235	44
45	Private Pay - Net Inpatient Revenue	680,690	45
46	Medicare - Net Inpatient Revenue	2,181,305	46
47	Other-(specify) <u>Hospice</u>	73,248	47
48	Other-(specify) <u>Insurance</u>	353,826	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,028,304	49

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

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

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

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

Facility Name & ID Number Manorcare of Palos Hts West

0049353

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,890	2,028	\$ 113,284	\$ 55.86	1
2	Assistant Director of Nursing	3,980	4,271	170,771	39.98	2
3	Registered Nurses	49,750	53,388	1,834,024	34.35	3
4	Licensed Practical Nurses	16,933	18,171	458,551	25.24	4
5	CNAs & Orderlies	76,832	82,577	1,089,793	13.20	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	23,320	25,022	1,097,594	43.87	7
8	Rehab/Therapy Aides	19,019	20,407	646,525	31.68	8
9	Activity Director	4,700	5,047	66,854	13.25	9
10	Activity Assistants					10
11	Social Service Workers	7,571	8,131	209,944	25.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	25,443	27,321	367,226	13.44	15
16	Dishwashers					16
17	Maintenance Workers	1,943	2,087	48,866	23.41	17
18	Housekeepers	17,363	18,641	212,761	11.41	18
19	Laundry	2,327	2,499	24,533	9.82	19
20	Administrator	2,080	2,080	94,089	45.24	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,128	21,470	384,863	17.93	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	1,762	1,892	25,865	13.67	31
32	Other Health Care(specify)					32
33	Other(specify)	14	15	204	13.60	33
34	TOTAL (lines 1 - 33)	275,055	295,047	\$ 6,845,747 *	\$ 23.20	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant			35	
36	Medical Director	Monthly	15,840	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 15,840		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	21	\$ 1,292	10, 3	50
51	Licensed Practical Nurses	455	20,859	10, 3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	476	\$ 22,151		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Caitlin Casey (June -Feb)	Administrator	0	\$ 67,378	Workers' Compensation Insurance	\$ 85,886	IDPH License Fee	\$ 0	
Allison Elsner (Mar -May)	Administrator	0	26,711	Unemployment Compensation Insurance	77,412	Advertising: Employee Recruitment	24,823	
				FICA Taxes	499,335	Health Care Worker Background Check (Indicate # of checks performed 764)	14,516	
				Employee Health Insurance	278,126	Patient Background Checks	5,950	
				Employee Meals		Dues & Subscriptions	5,363	
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues	8,151	
				Disability Payments		Advertising	20,520	
				401K	24,464	Other Licenses and Permits	4,318	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 94,089	Appreciation, Oth Benefits & Mktg Adj	7,744	Less: Non-Allowable Association Dues	(2,539)	
(List each licensed administrator separately.)				Tuition Program		Less: Public Relations Expense	()	
				SMSP Match	652	Non-allowable advertising	(20,520)	
				Employee Uniforms	5,375	Yellow page advertising	()	
				Home Office Allocation	54,254			
						TOTAL (agree to Sch. V,	\$ 60,582	
				TOTAL (agree to Schedule V,	\$ 1,033,248	line 20, col. 8)		
				line 22, col.8)				
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 624,982	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description	Amount
							Out-of-State Travel	\$
							In-State Travel	4,811
							Includes travel expense to the Home Office in Toledo, OH for regional meetings	
							Seminar Expense	
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)			\$ 73,269	TOTAL		\$	TOTAL (agree to Sch. V,	
(For legal fee disclosure, see page 39 of instructions)							line 24, col. 8)	\$ 4,811

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare of Palos Hts West# 0049353

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 \$3,590 & AHCA \$2,022
- (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. \$ 57,624 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. \$ 189,055
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. \$ 616
- (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