FOR BHF USE

LL1

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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.

I. IDPH License ID Number: 0049551

Facility Name: Manorcare of Oak Lawn West

Address: 6300 West 95th St (Number) Oak Lawn (City) 60453 (Zip Code)

County: Cook

Telephone Number: (708) 559-8800 **Fax #** (708) 559-8820

HFS ID Number:

Date of Initial License for Current Owners: 11/1/81

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/17 to 05/31/18 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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 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	192	Skilled (SNF)	192	70,080	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	192	TOTALS	192	70,080	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	16,903	2,775	24,274	43,952	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,903	2,775	24,274	43,952	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.72%

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 11/1/81

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 191 and days of care provided 12,181

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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	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	402,094	40,656	4,822	447,572		447,572		447,572			1
2	Food Purchase		284,772		284,772		284,772	(260)	284,512			2
3	Housekeeping	251,831	36,712	10,600	299,143		299,143		299,143			3
4	Laundry	195	31,908		32,103		32,103		32,103			4
5	Heat and Other Utilities			211,038	211,038	3,125	214,163		214,163			5
6	Maintenance	72,394	17,570	195,559	285,523		285,523		285,523			6
7	Other (specify):* Medical Waste			5,634	5,634		5,634		5,634			7
8	TOTAL General Services	726,514	411,618	427,653	1,565,785	3,125	1,568,910	(260)	1,568,650			8
	B. Health Care and Programs											
9	Medical Director			46,524	46,524		46,524		46,524			9
10	Nursing and Medical Records	4,703,325	421,698	345,275	5,470,298	72	5,470,370		5,470,370			10
10a	Therapy	1,733,196	13,812	54,800	1,801,808		1,801,808		1,801,808			10a
11	Activities	105,381	10,454	1,159	116,994		116,994		116,994			11
12	Social Services	335,683			335,683		335,683		335,683			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	6,877,585	445,964	447,758	7,771,307	72	7,771,379		7,771,379			16
	C. General Administration											
17	Administrative	122,942		802,564	925,506	(390,910)	534,596		534,596			17
18	Directors Fees											18
19	Professional Services			69,048	69,048	(2,700)	66,348	(66,348)				19
20	Dues, Fees, Subscriptions & Promotions			109,687	109,687		109,687	(25,558)	84,129			20
21	Clerical & General Office Expenses	574,793	103,189	679,331	1,357,313	2,700	1,360,013	(560,960)	799,053			21
22	Employee Benefits & Payroll Taxes			1,155,876	1,155,876	57,900	1,213,776		1,213,776			22
23	Inservice Training & Education			2,074	2,074		2,074		2,074			23
24	Travel and Seminar			837	837		837		837			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,133,722	1,133,722		1,133,722		1,133,722			26
27	Other (specify):*											27
28	TOTAL General Administration	697,735	103,189	3,953,139	4,754,063	(333,010)	4,421,053	(652,866)	3,768,187			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,301,834	960,771	4,828,550	14,091,155	(329,813)	13,761,342	(653,126)	13,108,216			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 West #0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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			482,880	482,880	19,192	502,072		502,072			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,034,484	1,034,484	310,621	1,345,105	(1,070,796)	274,309			32
33	Real Estate Taxes			583,236	583,236		583,236		583,236			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			102,406	102,406		102,406		102,406			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,203,006	2,203,006	329,813	2,532,819	(1,070,796)	1,462,023			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		695,665	660	696,325		696,325		696,325			39
40	Barber and Beauty Shops		21	3,617	3,638		3,638		3,638			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			293,255	293,255		293,255		293,255			42
43	Other (specify):* IV | X-Ray & Lab		87,947	174,693	262,640		262,640		262,640			43
44	**TOTAL Special Cost Centers**		783,633	472,225	1,255,858		1,255,858		1,255,858			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	8,301,834	1,744,404	7,503,781	17,550,019		17,550,019	(1,723,922)	15,826,097			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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$	10	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(260)	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	102	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(89)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(120)	21		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(54,812)	21		18
19	Entertainment				19
20	Contributions	(3,412)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(35,919)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(502,188)	21		24
25	Fund Raising, Advertising and Promotional	(25,558)	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 Pg. 5A	(1,101,666)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,723,922)		$	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))**	$ (1,723,922)		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	Exeptional 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 West

ID# 0049551

Report Period Beginning: 06/01/17

Ending: 05/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Activity Income	$	11	1
2	Misc. Income		21	2
3	Vending Income	(441)	21	3
4	Donations Revenue		21	4
5	Accouning/Collection Fees	(30,429)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(1,070,796)	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
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24				24
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27				27
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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**	(1,101,666)		49

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR Manor Care, LLC	100			HCR Manor Care Svcs	Toledo	Home Office
				HL Empl Svcs, LLC	Toledo	Personnel
				HCR Manor Care Svcs	Toledo	Therapy Mgmt Svcs
				HL Home Health Care	Toledo	Nursing Staff

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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	$ 802,564	HCR Manor Care Services, LLC	0.00%	$ 802,564	$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	8,301,834	Heartland Employment Services, LLC	0.00%	8,301,834		4
5	V	10a	Therapy Management	26,687	HCR Manor Care Services, LLC	0.00%	26,687		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			$ 9,131,085			$ 9,131,085	$ *	14

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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 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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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	3,738,067,390	560 NFs, HHs, &	$ 699,205	$ 0	16,709,110	$ 3,125	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	16,709,110	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	16,709,110	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	16,709,110	72	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	16,709,110	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	16,709,110	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	59,973,786	32,867,234	16,709,110	268,083	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	16,709,110	84,696	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	16,709,110	58,875	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	16,709,110	26,374	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	16,709,110	31,526	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	16,709,110	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	16,709,110	15,479	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	16,709,110	3,713	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	16,709,110	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		16,709,110	127,802	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			182,819	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					$ 174,800,957	$ 39,240,058		$ 802,564	25

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	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				$ 2,639,793	$ 2,362,303		0.0774	$ 182,819	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Home Office Pooled Interest Expense										127,802	6
7	Interest Income / Interest Expense										(36,312)	7
8												8
9	TOTAL Facility Related						$ 2,639,793	$ 2,362,303			$ 274,309	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 2,639,793	$ 2,362,303			$ 274,309	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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 627,311	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.)		$ 723,359	2
3. Under or (over) accrual (line 2 minus line 1).		$ 96,048	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 558,167	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.)		$ 83,359	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** $ (154,337) **For** 2005/10/13/14 **Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)		$ (154,337)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 583,236	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	702,080	8
	2014	708,519	9
	2015	714,881	10
	2016	720,350	11
	2017	673,666	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

Line 2: $723,358.67 = $327,165.94 for 2nd half 2016 + $396,192.73 for 1st half 2017

Line 4: $558,166.98 = $277,472.81 for 2nd half 2017 + $280,694.17 for Jan - May 2018

Line 5: $83,359.17=Rock Fusco: $,6340.43-2010 RE assessmt re eval; Urban: $4,800-Tax Appl; Worsek & Vihon: $24,395-2013 Spec Obj, $229-2015 Filing Fee, $392.74-2005 Tax Rate refunds, $39,630-2017 RE Assess appl, $7,572-2014 Spec Obj

Line 6: $(154,337.34) = Refunds: $(1,178.23)- 2005, $(25,361.72) -2010, $(97,544.10) -2013, & $(30,253.29) -2014

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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Oak Lawn West COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049551

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 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	24-05-302-005-0000	See Attached	$ 673,665.54	$ 673,665.54
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 673,665.54	$ 673,665.54

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,339 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

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

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

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

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

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

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		1981	$ 820,000	1
2					2
3	TOTALS			$ 820,000	3

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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	98		1981	1962	$ 313,600	$ 30,441		$ 30,441	$	$ 2,041,412	4
5	75		1981	1969	658,575						5
6	9			1987	448,818						6
7	10			1999	1,235,114						7
8											8
	Improvement Type**										
9	Current Year Depreciation					295,578		295,578		6,263,523	9
10				1985	2,374						10
11				1986	5,308						11
12				1987	5,756						12
13				1988	251,787						13
14				1989	94,354						14
15				1990	20,764						15
16				1991	63,572						16
17				1992	143,258						17
18				1993	317,964						18
19				1994	192,466						19
20				1995	469,304						20
21				1996	340,114						21
22				1997	203,364						22
23				1998	544,751						23
24				1999	207,547						24
25				2000	106,678						25
26				2001	44,153						26
27				2002	436,924						27
28				2003	246,091						28
29				2004	175,823						29
30											30
31	Renov. - General Overhead			2005	1,654						31
32	Renov. - Interest on Construction-Improvements			2005	293						32
33	Renov. - Carpeting & pads			2005	62,268						33
34	Renov. - Wall Covering			2005	1,580						34
35											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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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	Renov. - General Overhead	2005	$ 5,242	$		$	$	$	37
38	Renov. - Interest on Construction Imp	2005	320						38
39	Renov. - Freight Costs	2005	476						39
40	Renov. - Resilient Flooring	2005	9,106						40
41	Renov. - Carpeting, Pads & installation	2005	10,655						41
42	Renov. - Wallcovering and corner guards	2005	6,655						42
43	Renov. - Carpentry SubContracting	2005	24,882						43
44	Renov. - HM Doors & Frames	2005	4,310						44
45	30 AMP, 208V circuit	2005	2,399						45
46	Resident Room Doors	2005	31,770						46
47	Doors	2005	1,600						47
48	Sealing coat	2005	2,240						48
49	Renov - General Overhead	2006	2,695						49
50	Renov - Interest on Const - Impr	2006	243						50
51	Renov - Ceramic Tile	2006	6,000						51
52	Renov - Resilient Flooring	2006	29,972						52
53	Renov - Wallcovering	2006	2,840						53
54	Renov - Plumbing	2006	8,655						54
55	lochinvar heater	2006	23,225						55
56	conduit / wiring	2006	2,054						56
57	waterproofing	2006	2,888						57
58	vct	2006	1,672						58
59	windows	2006	6,878						59
60	VWC	2006	11,546						60
61	kitchen wall	2006	7,470						61
62	flooring / painting	2006	40,883						62
63	Conference room paint	2006	2,583						63
64	sidewalk	2006	1,362						64
65	plumbing, electrical, cabinetry for breakroom	2007	6,440						65
66	drains & downspouts	2007	20,196						66
67	Renov - General Overhead	2007	19,230						67
68	Renov - Interest on Const - Impr	2007	1,312						68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,892,053	$ 326,019		$ 326,019	$	$ 8,304,935	70

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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		$ 6,892,053	$ 326,019		$ 326,019	$	$ 8,304,935	1
2	Renov - Phone System Upgrade	2007	81,244						2
3	electrical for pill Dispenser	2007	1,715						3
4	Renov - General Overhead	2007	1,071						4
5	Renov - Interest on constr -imp	2007	87						5
6	renov -carpentry-subcontr Dumb Waiter	2007	19,302						6
7	Renov- New DumbWaiter	2007	21,450						7
8	carpet for nurse station	2007	2,408						8
9	electrical work for lobby	2007	1,773						9
10	west corridor wall covering	2007	5,611						10
11	metal doors	2008	5,880						11
12	paving	2007	12,092						12
13	JANITOR CLOSET	2008	8,883						13
14	SEWER PIPE	2008	6,480						14
15	paint ext window trim	2008	6,736						15
16	KITCHEN DOOR	2008	3,430						16
17	140ft drainage pipes	2008	19,602						17
18	ASPHALT	2008	9,860						18
19	ASPHALT	2008	4,062						19
20	metal /glass front door	2009	2,572						20
21	fire access panels for 35 rooms	2010	8,550						21
22	additional for fire access panels	2010	8,539						22
23	conduit on roof	2010	36,482						23
24	roof replacement	2010	657,742						24
25	smoke door wall magnets	2010	3,975						25
26	vinyl flooring & base	2010	4,095						26
27	HM door and alarm	2010	5,124						27
28	Additional for roof replacement	2011	24,095						28
29	Additional for roof replacement	2011	23,456						29
30	Additional for roof replacement	2011	411						30
31	Renov - Millwork	2011	39,870						31
32	vinyl base(corridor & Pat Rm)	2011	19,737						32
33	8" backflow in drainline	2011	7,485						33
34	TOTAL (lines 1 thru 33)		$ 7,945,872	$ 326,019		$ 326,019	$	$ 8,304,935	34

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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		$ 7,945,872	$ 326,019		$ 326,019	$	$ 8,304,935	1
2	GREASE TRAP	2011	4,500						2
3	PAINTING	2011	4,340						3
4	WATER HEATER	2011	2,583						4
5	2 STORM DRAINS	2011	5,760						5
6	RENOV - GEN OVRHEAD & INTEREST	2011	17,856						6
7	RENOV - RESILIENT FLOORING	2011	119,408						7
8	RENOV - GEN OVRHEAD & INTEREST	2011	53,045						8
9	RENOV - CARPENTRY/SUBCONT	2011	15,762						9
10	RENOV - RESILIENT FLOORING	2011	37,415						10
11	RENOV - CARPETING	2011	6,479						11
12	RENOV - WALLCOV ERING & CORNER GUARDS	2011	255,739						12
13	RENOV - BASIC ELECTRICAL	2011	90,834						13
14	RENOV - FIRE ALARM SYSTEM	2011	16,084						14
15	RENOV - PAINTING	2011	800						15
16	RENOV - ADDITIONAL FIRE ALAM SYSTEM	2011	9,644						16
17	RENOV - ADDITIONAL CARPENTRY	2011	4,425						17
18	conrete patio off main lobby	2012	13,457						18
19	masonary work - brick window sills (21)	2012	16,325						19
20	doors (2)- arcadia dining	2012	9,265						20
21	sewer line - resident rooms in west wing	2012	21,925						21
22	elec panels (2) in west wing	2012	5,182						22
23	door-KITCHEN	2013	3,385						23
24	EZ path dev (3) w/faceplates in 3 smoke walls.	2013	4,875						24
25									25
26	hot water tank	2013	4,590						26
27	DOOR ALARM SYSTEM COMPUTER	2014	1,801						27
28	MITSUBISHI DUCTLESS HEAT PUMP for basement	2014	5,895						28
29	Carpeting for ADON office	2014	3,568						29
30	Carpeting for MD office	2014	1,784						30
31	heat pump - HVAC	2014	4,138						31
32	wiring for cut slab conduits	2014	1,705						32
33	smoke alarms - addressables	2014	3,596						33
34	TOTAL (lines 1 thru 33)		$ 8,692,037	$ 326,019		$ 326,019	$	$ 8,304,935	34

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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		$ 8,692,037	$ 326,019		$ 326,019	$	$ 8,304,935	1
2	fire wall @PT addition, smoke walls @ E & W walls of lobby	2015	9,717						2
3	heat pump for room 130	2015	1,222						3
4	overhead paging system	2015	2,865						4
5	dry head sprinklers (32)	2015	8,344						5
6	flood valve for front bldg/parking lot	2014	10,499						6
7	ALARM WIRING for 5 alarms	2015	1,815						7
8	MIX VALVE in basement	2015	1,438						8
9	DRAIN 3" repair	2014	1,517						9
10	electrical	2014	6,936						10
11	elec upgrades for flood control pump NE corner of bldg	2014	2,858						11
12	wallcovering- basement, dining, W corridor, crash rail N Hall	2014	3,135						12
13	consulting on water damage	2014	6,291						13
14	flooring + frt-BOM Ofc, Break rm, basemt halls, lobby-flood/sewage damage								14
15		2014	12,787						15
16	water heater for kitchen	2014	2,286						16
17	Door -Mechanical Rm	2014	2,106						17
18	flrg + frt- BOM Ofc. Brkrm/halls in bsmt/lobby add'l	2014	4,673						18
19	pipe, 4-6ft sections - kitchen/dish area	2015	3,150						19
20	flooring + frt - kitchen/ dish area	2015	16,533						20
21	flooring -kitchen/ dish area	2015	19,488						21
22	ROOF GUTTER	2015	4,275						22
23	change out water pipe in E Wing ceiling	2015	1,701						23
24	tile floor in kitchen	2015	21,624						24
25	renov - concrete sidewalks	2015	52,790						25
26	renov - permanent fencing	2015	9,262						26
27									27
28	Asphalt -parking lots: 4400sf -main lot & 1500ft- back lot.	2015	5,885						28
29	Asphalt - E Drive & area around drains(2)- Svc Drive	2015	7,550						29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,912,784	$ 326,019		$ 326,019	$	$ 8,304,935	34

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 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		$ 8,912,784	$ 326,019		$ 326,019	$	$ 8,304,935	1
2	INTERIOR RENOVATION CONSISTING OF THE FOLLOWING:								2
3	Masonry & bldg demolition	2015	61,673						3
4	Carpentry, millwork, windows, & HVAC	2015	279,109						4
5	Roofing & accousitcal ceiling tiles	2015	14,511						5
6	HM Doors/frames, Drywall, flooring & plumbing	2015	350,036						6
7	Carpeting,painting,wall covering, & corner guards	2015	361,558						7
8	Fire sprinker sysem	2015	3,741						8
9	Electrical	2015	258,099						9
10	Signs	2015	484						10
11									11
12	Compressor & heat pump in nurse office	2015	5,450						12
13	Pipe, 8" SDR drainage -W Courtyard	2015	14,780						13
14	Heat Pump for room 144	2015	4,250						14
15	Chimney over kitchen - brick & mortar + limestone cap.	2015	9,670						15
16	Seal & stipe 4400 sq ft of main lot and 1500 sq ft of back lot	2015	5,212						16
17	Fire wall - ceiling of bath - rm 166	2015	14,900						17
18	Fire wall, 2 hour - rm 168.	2015	4,220						18
19	Door, hollow metal - N exit door to Svc Drive	2015	6,688						19
20	Storage tank, 120 gal - basement Mech Rm	2015	4,230						20
21	Panel board: 120/208V 100 amp 42 circuit-basement elec rm	2016	7,815						21
22	Door, hollow metal - S exit door	2016	5,960						22
23	Windows (7 slider) - Arcadia dining & future dialysis rm	2016	12,890						23
24									24
25	RTU compressor - East Side	2016	2,950						25
26	Heat Pump -rm 134	2016	4,579						26
27	Compressor, North RTU	2016	3,450						27
28	PTAC resistance heat, 230V 15000BTU (6)	2016	4,328						28
29	Plumbing - rm 65 bathrm leaks	2016	5,400						29
30	Plumbing - rms 24-26 bathrm	2016	6,885						30
31	Plumbing - rm 49 bathrm	2016	5,530						31
32	Heat Pump, 9000 BTU - rm 120	2016	4,579						32
33									33
34	TOTAL (lines 1 thru 33)		$ 10,375,762	$ 326,019		$ 326,019	$	$ 8,304,935	34

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 10,375,762	$ 326,019		$ 326,019	$	$ 8,304,935	1
2	Dialysis renovation engineering/architecture fees	2016	6,472						2
3	Painting -W resident rms (14) & tile-central shower by rm 18	2017	10,625						3
4	Electrical & Lighting, Exterior-(6) PT enterance, (29) around bldg perimeter,								4
5	(6) dining courtyard	2016	12,769						5
6	Concrete - 35' curbing & 25' sidewalk	2017	9,261						6
7									7
8	Water Heater, 80GAL -NE wing	2017	23,994						8
9	Heat Pump room L12	2017	4,809						9
10	Carpeting -West Wing Hall	2017	4,286						10
11	Switch, High Limit -Kitchen boiler	2018	3,253						11
12	Smoke Detectors for Fire Alarm System	2017	10,700						12
13	ADD'L -Carpeting -West Wing Hall	2018	5,390						13
14	Plan Review Fee for Renovation	2017	5,076						14
15	Pole Lights for SW parking lot (6)	2017	9,720						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)		$ 10,482,117	$ 326,019		$ 326,019	$	$ 8,304,935	34

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 4,715,989	$ 156,861	$ 156,861	$		$ 4,172,386	71
72	Current Year Purchases	78,239						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			19,192	19,192			74
75	TOTALS	$ 4,794,228	$ 156,861	$ 176,053	$ 19,192		$ 4,172,386	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	Resident	1995 Goshen GHC	1995	$ 12,107	$	$	$		$ 12,107	76
77		Paratransit								77
78										78
79										79
80	TOTALS			$ 12,107	$	$	$		$ 12,107	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 16,108,452	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 482,880	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 502,072	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 19,192	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 12,489,428	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92	Various	$ 180,263	92
93			93
94			94
95		$ 180,263	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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			$			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.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 102,406 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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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 West

STATE OF ILLINOIS
0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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	9653 hrs	$ 407,680		$	$ 840	9,653	$ 408,520	1
2	Licensed Speech and Language Development Therapist	10a	4340 hrs	183,281				4,340	183,281	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	9076 hrs	383,311			12,972	9,076	396,283	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				695,665		695,665	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Inhal Therapy	10a, 3			596	33,574		596	33,574	12
13	Other (specify): X-Ray & Lab | IV	43, 2 & 3				174,693	87,947		262,640	13
14	TOTAL			$ 974,272	596	$ 208,267	$ 797,424	23,665	$ 1,979,963	14

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

STATE OF ILLINOIS

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 05/31/18 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 950	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (562,313))	1,985,322		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	27,763		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,014,035	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	820,000		13
14	Buildings, at Historical Cost	10,482,118		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,806,334		16
17	Accumulated Depreciation (book methods)	(12,489,428)		17
18	Deferred Charges	215,971		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	154,385		22
23	Other(specify): CIP	180,263		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 4,169,643	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,183,678	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 494,928	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	665,199		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	558,167		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	198,208		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,916,502	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,362,303		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)**	$ 2,362,303	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,278,805	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,904,873	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,183,678	$	48

*(See instructions.)

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,183,161	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,183,161	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(662,256)	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)**	$ (662,256)	17
	B. Transfers (Itemize):		
18	**Change in Interdivision**	383,968	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 383,968	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,904,873	24 *

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

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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	$ 19,195,817	1
2	Discounts and Allowances for all Levels	(11,111,454)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,084,363	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,903,942	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 6,903,942	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	561	12
13	Barber and Beauty Care	4,044	13
14	Non-Patient Meals	260	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,417,970	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	222,052	19
20	Radiology and X-Ray	118,365	20
21	Other Medical Services	96,305	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,859,557	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Purchase Discount, QI Pymts	39,901	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 39,901	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 16,887,763	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,565,785	31
32	Health Care	7,771,307	32
33	General Administration	4,754,063	33
	B. Capital Expense		
34	Ownership	2,203,006	34
	C. Ancillary Expense		
35	Special Cost Centers	962,603	35
36	Provider Participation Fee	293,255	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 17,550,019	40
41	**Income before Income Taxes (line 30 minus line 40)****	(662,256)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (662,256)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,871,390	44
45	Private Pay - Net Inpatient Revenue	952,540	45
46	Medicare - Net Inpatient Revenue	2,547,930	46
47	Other-(specify) Hospice	169,077	47
48	Other-(specify) Insurance	1,543,426	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 8,084,363	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 West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,170	2,328	$ 117,981	$ 50.68	1
2	Assistant Director of Nursing	6,879	7,381	298,700	40.47	2
3	Registered Nurses	55,745	59,808	2,122,055	35.48	3
4	Licensed Practical Nurses	29,297	31,432	854,436	27.18	4
5	CNAs & Orderlies	85,758	92,219	1,272,293	13.80	5
6	CNA Trainees	16	17	231	13.59	6
7	Licensed Therapist	26,776	28,715	1,212,752	42.23	7
8	Rehab/Therapy Aides	16,898	18,121	520,444	28.72	8
9	Activity Director	6,417	6,890	105,381	15.29	9
10	Activity Assistants					10
11	Social Service Workers	13,533	14,524	335,683	23.11	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,578	28,541	402,094	14.09	15
16	Dishwashers					16
17	Maintenance Workers	3,087	3,293	72,394	21.98	17
18	Housekeepers	19,362	20,784	251,831	12.12	18
19	Laundry	15	16	195	12.19	19
20	Administrator	2,080	2,080	122,942	59.11	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	23,954	25,665	574,793	22.40	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	1,770	1,899	37,629	19.82	31
32	Other Health Care(specify)					32
33	Other(specify) Hospitality					33
34	TOTAL (lines 1 - 33)	320,335	343,713	$ 8,301,834 *	$ 24.15	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	46,524	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)		$ 46,524		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	5,869	144,236	10, 3	52
53	TOTAL (lines 50 - 52)	5,869	$ 144,236		53

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Renee Mills (Jun - Dec)	Administrator	0	$ 68,744
Christopher Correll (Jan-May)	Administrator	0	54,198
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 122,942

B. Administrative - Other

Description	Amount
Various Home Office Services - See Page 8 for breakdown	$ 802,564
TOTAL (agree to Schedule V, line 17, col. 3)	$ 802,564
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Various	Legal Fees	$ 35,919
Legal Fees were adjusted off via Page 5, Line 22, therefore, no detail schedule is attached.		
Various	Collections	30,429
AR Collection Costs were adjusted off via Page 5A, Lines 6 & 7,		
therefore, no detail schedule is attached.		
MPRO	HR Consulting	1,500
Southwest Nephrology Assc.	Clinical Consulting	1,200
(Consulting Fees reclassed to Line 21)		
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 69,048

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 106,250
Unemployment Compensation Insurance	85,434
FICA Taxes	594,429
Employee Health Insurance	301,088
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	
401K	49,952
Appreciation, Oth Benefits & Mktg Adj	8,972
Tuition Program	749
SMSP Match	1,425
Employee Uniforms	7,577
Home Office Allocation	57,900
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,213,776

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	$
Advertising: Employee Recruitment	27,806
Health Care Worker Background Check	
(Indicate # of checks performed 899)	18,457
Patient Background Checks 1106	11,060
Dues & Subscriptions	4,489
Association Dues	12,039
Advertising	22,066
Other Licenses and Permits	13,770
Less: Non-Allowable Association Dues	(3,492)
Less: Public Relations Expense	( )
Non-allowable advertising	(22,066)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 84,129

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	837
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)	$ 837

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare of Oak Lawn West # 0049551 Report Period Beginning: 06/01/17 Ending: 05/31/18

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IHCA $5,279 & AHCA $2,818**

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **67,019** 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. $ **293,255**
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. $ **260**

(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