

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0049643 Facility Name: Manorcare of Westmont Address: 512 East Ogden Avenue Westmont 60559 County: DuPage Telephone Number: (630) 323-4400 Fax #: (630) 323-4583 HFS ID Number: Date of Initial License for Current Owners: 05/01/77 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Gary Geise Telephone Number: (419) 252-5731 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 06/01/11 to 05/31/12 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) (Type or Print Name) Barry A. Lazarus (Title) Vice President, Reimbursement Paid Preparer (Signed) (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 Westmont# 0049643 Report Period Beginning: 06/01/11 Ending: 05/31/12

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	<u>155</u>	Skilled (SNF)	<u>155</u>	<u>56,730</u>	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	155	TOTALS	155	56,730	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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>16,212</u>	<u>5,008</u>	<u>22,196</u>	<u>43,416</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,212	5,008	22,196	43,416	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 76.53%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

YesG. 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 05/01/77

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 04/07/11NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐If YES, enter number
of beds certified 155 and days of care provided 16,830Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☐NO ☒Tax Year: 12/31Fiscal Year: 05/31

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
		1	2	3	4	5	6	7	8		
	A. General Services										
1	Dietary	403,785	24,991	1,445	430,221		430,221		430,221		1
2	Food Purchase		375,070		375,070		375,070	(1,833)	373,237		2
3	Housekeeping	234,493	30,655		265,148		265,148		265,148		3
4	Laundry	20,004	19,050	360	39,414		39,414		39,414		4
5	Heat and Other Utilities			255,579	255,579	3,137	258,716		258,716		5
6	Maintenance	54,126	20,068	87,438	161,632		161,632		161,632		6
7	Other (specify):* Med Waste			12,131	12,131		12,131		12,131		7
8	TOTAL General Services	712,408	469,834	356,953	1,539,195	3,137	1,542,332	(1,833)	1,540,499		8
	B. Health Care and Programs										
9	Medical Director			20,654	20,654		20,654		20,654		9
10	Nursing and Medical Records	4,047,514	341,236	171,540	4,560,290	19,798	4,580,088		4,580,088		10
10a	Therapy	1,876,709	13,864	93,559	1,984,132		1,984,132		1,984,132		10a
11	Activities	150,709	2,889	3,500	157,098		157,098		157,098		11
12	Social Services	218,512	33		218,545		218,545		218,545		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,293,444	358,022	289,253	6,940,719	19,798	6,960,517		6,960,517		16
	C. General Administration										
17	Administrative	84,212		652,714	736,926	(193,631)	543,295		543,295		17
18	Directors Fees										18
19	Professional Services			37,690	37,690	(12,224)	25,466	(25,466)			19
20	Dues, Fees, Subscriptions & Promotions			77,936	77,936		77,936	(34,839)	43,097		20
21	Clerical & General Office Expenses	457,500	81,260	605,198	1,143,958	12,224	1,156,182	(578,744)	577,438		21
22	Employee Benefits & Payroll Taxes			1,243,299	1,243,299	42,322	1,285,621		1,285,621		22
23	Inservice Training & Education			5,176	5,176		5,176		5,176		23
24	Travel and Seminar			8,382	8,382		8,382		8,382		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			481,927	481,927		481,927		481,927		26
27	Other (specify):*										27
28	TOTAL General Administration	541,712	81,260	3,112,322	3,735,294	(151,309)	3,583,985	(639,049)	2,944,936		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,547,564	909,116	3,758,528	12,215,208	(128,374)	12,086,834	(640,882)	11,445,952		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			452,707	452,707	21,868	474,575		474,575			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,093,308	2,093,308	106,506	2,199,814	(2,096,641)	103,173			32
33	Real Estate Taxes			137,219	137,219		137,219		137,219			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			27,944	27,944		27,944		27,944			35
36	Other (specify):*											36
37	TOTAL Ownership			2,711,178	2,711,178	128,374	2,839,552	(2,096,641)	742,911			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		662,400		662,400		662,400		662,400			39
40	Barber and Beauty Shops			15,235	15,235		15,235		15,235			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			273,315	273,315		273,315		273,315			42
43	Other (specify):* IV Ther, X-Ray, Lab		83,749	122,229	205,978		205,978		205,978			43
44	TOTAL Special Cost Centers		746,149	410,779	1,156,928		1,156,928		1,156,928			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,547,564	1,655,265	6,880,485	16,083,314		16,083,314	(2,737,523)	13,345,791			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	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,833)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(214)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(19,388)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(25,466)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(476,358)	21		24
25	Fund Raising, Advertising and Promotional	(34,839)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(2,179,425)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,737,523)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,737,523)		37

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

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

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

Manorcare of Westmont

Report Period Beginning:

Ending:

ID#

0049643

06/01/11

05/31/12

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Wages - Marketing	\$ (64,711)	21	1
2	P/R O/H Alloc - Mktg	(18,073)	21	2
3	HCP Lease Interest	(2,096,641)	32	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
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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	(2,179,425)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Westmont # 0049643 Report Period Beginning: 06/01/11 Ending: 05/31/12

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	(1,833)	0	0	0	0	0	0	0	0	0	0	(1,833)	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	(1,833)	0	0	0	0	0	0	0	0	0	0	(1,833)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(25,466)	0	0	0	0	0	0	0	0	0	0	(25,466)	19
20	Fees, Subscriptions & Promotions	(34,839)	0	0	0	0	0	0	0	0	0	0	(34,839)	20
21	Clerical & General Office Expenses	(578,744)	0	0	0	0	0	0	0	0	0	0	(578,744)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(639,049)	0	0	0	0	0	0	0	0	0	0	(639,049)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(640,882)	0	0	0	0	0	0	0	0	0	0	(640,882)	29

Summary B

05/31/12

[illegible]

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR Manor Care, LLC	100			HCR Manor Care Svc	Toledo	home office
				HL Empl Svcs, LLC	Toledo	personnel
				HL Rehab Svcs, LLC	Toledo	therapy mgmt svcs
				HL Rehab Svcs, LLC	Toledo	therapy services
				HL Home Health Care	Toledo	nursing staff
		See PG6-Supp for list of related nursing homes in Illinois				

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 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	\$ 652,714	HCR Manor Care Services, LLC	100.00%	\$ 652,714	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	7,547,564	Heartland Employment Services, LLC	100.00%	7,547,564		4
5	V	10a	Therapy Management	17,607	Heartland Rehabilitation Services, LLC	100.00%	17,607		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			\$ 8,217,885			\$ 8,217,885	\$ *	14

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

Facility Name & ID Number

Manorcare of Westmont

0049643

Report Period Beginning:

06/01/11

Ending:

05/31/12

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 Elgin IL, LLC	Elgin				13
14			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				14
15			Manor Care - Highland Park	Highland Park				15
16			Manor Care of Hinsdale IL, LLC	Hinsdale				16
17			Manor Care of Homewood IL, LLC	Homewood				17
18			Manor Care of Kankakee IL, LLC	Kankakee				18
19			Manor Care of Libertyville IL, LLC	Libertyville				19
20			Manor Care of Naperville IL, LLC	Naperville				20
21			Manor Care of Northbrook IL, LLC	Northbrook				21
22			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				22
23			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				23
24			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				24
25			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				25
26			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				26
27			Manor Care of South Holland IL, LLC	South Holland				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				5
6								6
7								7
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11								11
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VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Manorcare of Westmont# 0049643

Report Period Beginning:

06/01/11Ending: 05/31/12

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 ☐

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

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

	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	3,765,230,368	731 NFs,HHs,R	\$ 775,999	\$	15,222,715	\$ 3,137	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs			15,222,715	0	2
3	5	Utilities - Direct to Central Div	Accumulated Cost	803,363,605	92NFs			15,222,715	0	3
4	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	474,102,184	48NFs			15,222,715	0	4
5	10	Nursing - Pooled	Accumulated Cost	3,765,230,368	731 NFs,HHs,Rehal	485,056	352,684	15,222,715	1,961	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	3,905,972	1,829,606	15,222,715	17,837	6
7	10	Nursing - Direct to Central Div	Accumulated Cost	803,363,605	92NFs			15,222,715	0	7
8	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	474,102,184	48NFs			15,222,715	0	8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,765,230,368	731 NFs,HHs,Rehal	71,430,003	38,287,220	15,222,715	288,789	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	23,601,055	18,695,747	15,222,715	107,776	10
11	17	Gen/Admin-Direct to Central Div	Accumulated Cost	803,363,605	92NFs	1,782,698	1,278,408	15,222,715	33,780	11
12	17	Gen/Admin-Direct to MW Div SN	Accumulated Cost	474,102,184	48NFs	895,017	639,204	15,222,715	28,738	12
13	22	Empl Bnfts - Pooled	Accumulated Cost	3,765,230,368	731 NFs,HHs,Rehal	2,952,374		15,222,715	11,936	13
14	22	Empl Bnfts -Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	6,653,909		15,222,715	30,386	14
15	22	Empl Bnfts-Direct to Central Div	Accumulated Cost	803,363,605	92NFs			15,222,715	0	15
16	22	Empl Bnfts - Direct to MW Div S	Accumulated Cost	474,102,184	48NFs			15,222,715	0	16
17	30	Depreciation - Pooled	Accumulated Cost	3,765,230,368	731 NFs,HHs,Rehal	4,719,938		15,222,715	19,083	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	609,966		15,222,715	2,785	18
19	30	Deprec - Direct to Central Div	Accumulated Cost	803,363,605	92NFs			15,222,715	0	19
20	30	Depr -Direct to MW Div SNFs	Accumulated Cost	474,102,184	48NFs			15,222,715	0	20
21										21
22	32	Pooled Interest	Accumulated Cost		3765230368	26,343,470		15,222,715	106,506	22
23	32	Directly Assigned Interest	Not Allocated			18,851,990				23
24		H/O Costs Alloc to Non-SNFs & Oth Div				32,615,916				24
25	TOTALS					\$ 195,623,363	\$ 61,082,869		\$ 652,714	25

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							\$		\$			\$							1
2																			2
3																			3
4																			4
5																			5
	Working Capital																		
6																			6
7	Polled Interest																	106,506	7
8	Interest Income / Expense																	(3,333)	8
9	TOTAL Facility Related							\$		\$						\$	103,173		9
	B. Non-Facility Related*																		
10																			10
11																			11
12																			12
13																			13
14	TOTAL Non-Facility Related							\$		\$						\$			14
15	TOTALS (line 9+line14)							\$		\$						\$	103,173		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.)

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

B. Real Estate Taxes

[illegible]

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.**

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Westmont COUNTY DuPage
FACILITY IDPH LICENSE NUMBER 0049643
CONTACT PERSON REGARDING THIS REPORT Gary Geise
TELEPHONE (419) 252-5731 FAX #: (419) 254-5495

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)		(B)	(C)	(D)
<u>Tax Index Number</u>		<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	<u>09-03-207-014</u>	<u>See Attached</u>	\$ <u>132,669.36</u>	\$ <u>132,669.36</u>
2.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS			\$ <u><u>132,669.36</u></u>	\$ <u><u>132,669.36</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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:	40,294	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).

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.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1977	\$ 195,699	1
2			2004	33,809	2
3	TOTALS			\$ 229,508	3

Facility Name & ID Number Manorcare of Westmont

0049643

Report Period Beginning:

06/01/11

Ending:

05/31/12

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	155			1977	\$ 1,372,073	\$ 97,485		\$ 97,485	\$	\$ 1,606,741
5				2004	1,903,806					
6				2010						
7										
8										
	Improvement Type**									
9	Current Year Depreciation					171,148		171,148		3,921,096
10				1985	42,165					
11				1986	9,808					
12				1987	118,541					
13				1988	118,593					
14				1989	58,768					
15				1990	15,910					
16				1991	58,674					
17				1992	84,338					
18				1993	50,656					
19				1994	697,677					
20				1995	184,192					
21				1996	118,190					
22				1997	90,456					
23				1998	253,224					
24				1999	3,181					
25				2000	85,888					
26				2001	224,426					
27	VINYL WALLCOVERING			2002	1,404					
28	WINDOW TREATMENTS			2002	907					
29	PAINT, WVC, & CARPET			2002	8,512					
30	INSTALL PHONE JACKS			2002	476					
31	ELECTRIC WORK & FIXTURES			2002	2,699					
32	CONSTRUCTION OF NEW INTERIOR WALL			2002	1,930					
33	CONCRETE / RETAINING WALL			2002	11,871					
34	STORAGE ROOM			2003	6,740					
35	VINYL WALLCOVERING			2003	7,131					
36	Carpet			2003	1,744					

*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 Westmont

0049643

Report Period Beginning:

06/01/11

Ending:

05/31/12

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	CONSTRUCTION DEPT. COST & INTEREST	2003	\$ 3,554	\$		\$	\$	\$	37
38	WALLCOVERING & CARPET	2003	16,639						38
39	CABINETRY - CUSTON MADE & INSTALLED	2003	4,875						39
40	WINDOWS INSTALLED & EXTEND WALL	2003	14,827						40
41	BIFOLD OPERATOR DOOR	2003	2,446						41
42	WALLCOVERING & CARPET	2004	2,250						42
43	General Build Overhead & Interest	2004	117,867						43
44	Carpentry	2004	26,990						44
45	Mill Work	2004	4,207						45
46	Doors & Frames	2004	24,238						46
47	Windows	2004	10,470						47
48	Flooring	2004	1,012						48
49	Wallcovering & Corner Guards	2004	99,668						49
50	Fire Sprinkler System	2004	800						50
51	Plumbing	2004	1,626						51
52	Electrical	2004	4,889						52
53	Bldg Addtn - Architect, Engineering, Permits, Plan Reviews	2004	223,090						53
54	Bldg Addtn - General Overhead Costs & Interest	2004	616,107						54
55	Bldg Addtn - Carpeting	2004	21,109						55
56	Bldg Addtn - Wallcovering & Corner Guards	2004	25,299						56
57	Bldg Addtn - Millwork	2004	11,524						57
58	Bldg Addtn - Soil & Concrete Testing, Water & Sewer Fees	2004	108,430						58
59	Bldg Addtn - Land Prep/Improvements for Construction	2004	284,371						59
60	Bldg Addtn - Paving	2004	57,718						60
61	Garage Renov. - Roof, Decking, Door, Siding, Soffits	2004	9,820						61
62	Doors	2004	13,114						62
63	Repair Wall & VWC	2004	7,292						63
64	Door Hardware	2005	5,800						64
65	fire caulking	2005	13,665						65
66	Additional cost for caulking	2005	1,765						66
67	New Door	2005	1,694						67
68	Feed for Door Operator	2005	550						68
69	New Doors	2005	8,861						69
70	TOTAL (lines 4 thru 69)		\$ 7,280,547	\$ 268,633		\$ 268,633	\$	\$ 5,527,837	70

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

Facility Name & ID Number Manorcare of Westmont

0049643

Report Period Beginning:

06/01/11

Ending:

05/31/12

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		\$ 7,280,547	\$ 268,633		\$ 268,633	\$	\$ 5,527,837	1
2	Doors	2005	3,179						2
3	Service Doors	2005	3,179						3
4	Renov - Genreal Overhead & interest	2005	26,091						4
5	Renov - Resilient Flooring	2005	90,087						5
6	Renov - Wallcovering	2005	5,644						6
7	Renov - Carpentry - Supbcontr	2005	10,000						7
8	Renov - Fire Sprinkler System	2005	4,125						8
9	Renov - Wood Doors & Frames	2005	22,840						9
10	Renov - Accoustical Ceiling Tiles	2005	2,500						10
11	New Door & Thresholds	2006	3,200						11
12	Vinyl Covering & Flooring	2005	2,971						12
13	Doors	2006	1,066						13
14	Light poles & base	2005	3,300						14
15	Doors cost adjustment /duplicate	2005	(3,179)						15
16	Renov - general overhead & interest	2006	11,813						16
17	Renov - basic electrical - elevator	2006	60,598						17
18	countertop	2006	1,040						18
19	120V feed	2006	1,118						19
20	ductwork	2006	4,930						20
21	40 beds / assist rails	2006	11,328						21
22	2 resident room doors	2007	1,400						22
23	5 resident room doors	2007	6,300						23
24	5 doors in Resident rooms	2007	2,475						24
25	electrical for steamer	2007	1,629						25
26	13 windows	2007	14,105						26
27	flooring in shower room	2007	6,440						27
28	metal doors	2007	5,379						28
29	Resident Room Doors	2008	7,910						29
30	Parking improvements Prelim site layout	2008	1,250						30
31	Renov - Landscaping Front Entrance	2008	38,406						31
32	Renov - Landscaping General overhead & interest	2008	1,090						32
33	RTU	2008	8,141						33
34	TOTAL (lines 1 thru 33)		\$ 7,640,903	\$ 268,633		\$ 268,633	\$	\$ 5,527,837	34

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

Facility Name & ID Number Manorcare of Westmont

0049643

Report Period Beginning:

06/01/11

Ending:

05/31/12

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		\$ 7,640,903	\$ 268,633		\$ 268,633	\$	\$ 5,527,837	1
2	CO2 System	2008	5,965						2
3	Insulation for RTU	2008	3,445						3
4	Renov - Restrooms- gen overhead & interest	2008	8,867						4
5	Renov - Restrooms - Resilient flooring	2008	10,915						5
6	Renov Restrooms - Wallcovering	2008	7,401						6
7	Renov - Restrooms -HVAC	2008	3,710						7
8	Central Bath Ceramic Tile	2007	4,271						8
9	Renov - Patio & Grill-Gen Overhead & Interest	2008	4,886						9
10	Renov - Patio & Grill addition	2008	35,629						10
11	Stainless Steel Drain	2009	4,545						11
12	Sprinkler head in kitchen	2009	10,720						12
13	2 water meters for kitchen	2009	6,296						13
14	Bldg Addition - Arch & Engineering Cost	2010	74,661						14
15	Bldg Addition - Civil Engineering	2010	10,000						15
16	Bldg Addition - Electrical Engineering	2010	6,994						16
17	Bldg Addition - Soil & Concrete Testing	2010	4,795						17
18	Bldg Addition - Legal Fees & Plan Reviews	2010	38,891						18
19	Bldg Addition - General Overhead & Interest on Constr	2010	91,848						19
20	Bldg Addition - General Contractor	2010	763,088						20
21	Bldg Addition -Carpeting & Pads	2010	4,076						21
22	Bldg Addition - Wallcovering & Corner Guards	2010	14,444						22
23	Bldg Addition - Fixed Work Area	2010	737						23
24	Blown-in insulation	2011	1,500						24
25	Cylunder Storage Expansion Tanks	2010	26,833						25
26	Metal Ducktwork Clad Finish	2010	5,410						26
27	Ceiling	2010	9,380						27
28	Egress Lighting Upgrade	2010	15,893						28
29	4 BOLLARD LIGHT FIXTURES	2011	4,850						29
30	3 SHELVES (STAINLESS)	2011	3,375						30
31	FRT ON CARPET	2011	888						31
32	CARPETING 2ND FLR CORRIDOR	2011	6,552						32
33	CARPET INSTALLATION	2012	7,886						33
34	TOTAL (lines 1 thru 33)		\$ 8,839,653	\$ 268,633		\$ 268,633	\$	\$ 5,527,837	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	\$ 2,789,124	\$ 184,074	\$ 184,074	\$		\$ 2,309,266	71
72	Current Year Purchases	89,619						72
73	Fully Depreciated Assets							73
74	Home Office			21,868	21,868			74
75	TOTALS	\$ 2,878,743	\$ 184,074	\$ 205,942	\$ 21,868		\$ 2,309,266	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)	\$ 11,947,904	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 452,707	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 474,575	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 21,868	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,837,103	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	CIP	\$ 37,603	92
93			93
94			94
95		\$ 37,603	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: \$ 27,944
- Description: 02 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. /2013 \$
13. /2014 \$
14. /2015 \$

* 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.

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
☒ 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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		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)	\$			

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.)

	1	2	3	4	5	6	7	8			
	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	8869	hrs	\$ 359,135	14	\$ 861	\$ 3,689	8,883	\$ 363,685	1
2	Licensed Speech and Language Development Therapist	10a	4369	hrs	176,894	(4,180)	(69)	559	189	177,384	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	13127	hrs	531,544	1,492	90,442	9,616	14,619	631,602	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				662,400		662,400	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhal Therapist</u>	10a	2616		105,931				2,616	105,931	12
13	Other (specify): <u>PS IV Ther/Xray/Lab</u>	43, 2/3					122,229	83,749		205,978	13
14	TOTAL				\$ 1,173,504	(2,674)	\$ 213,463	\$ 760,013	26,307	\$ 2,146,980	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.

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	\$ (165,856)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (722,731))	2,992,745		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,858		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,832,747	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	229,508		13
14	Buildings, at Historical Cost	8,863,204		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,123,289		16
17	Accumulated Depreciation (book methods)	(8,575,669)		17
18	Deferred Charges	10,678,196		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): CIP	37,603		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 12,356,131	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,188,878	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 187,952	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	527,754		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	121,614		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Payables	208,605		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,045,925	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			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)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,045,925	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 14,142,953	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,188,878	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,488,349)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,488,349)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(102,242)	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)	\$ (102,242)	17
	B. Transfers (Itemize):		
18	Changes in Interdivision	20,733,544	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 20,733,544	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 14,142,953	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Westmont# 0049643Report Period Beginning: 06/01/11Ending: 05/31/12

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

	1		2
I. Revenue	Amount		
A. Inpatient Care			
1 Gross Revenue -- All Levels of Care	\$ 15,945,388	1	
2 Discounts and Allowances for all Levels	(5,256,422)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,688,966	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	4,267,512	6	
7 Oxygen	104,713	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,372,225	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		12	
13 Barber and Beauty Care	17,599	13	
14 Non-Patient Meals	1,833	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space		16	
17 Sale of Drugs	725,684	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory	52,599	19	
20 Radiology and X-Ray	50,449	20	
21 Other Medical Services	71,704	21	
22 Laundry		22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 919,868	23	
D. Non-Operating Revenue			
24 Contributions	4	24	
25 Interest and Other Investment Income***		25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 <u>Gov Sub Inc</u>	9	28	
28a		28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,981,072	30	

	1		2
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	1,539,195	31	
32 Health Care	6,940,719	32	
33 General Administration	3,735,294	33	
B. Capital Expense			
34 Ownership	2,711,178	34	
C. Ancillary Expense			
35 Special Cost Centers	883,613	35	
36 Provider Participation Fee	273,315	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,083,314	40	
41 Income before Income Taxes (line 30 minus line 40)**	(102,242)	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (102,242)	43	

	1		2
III. Net Inpatient Revenue detailed by Payer Source	Amount		
44 Medicaid - Net Inpatient Revenue	\$ 2,143,046	44	
45 Private Pay - Net Inpatient Revenue	1,233,080	45	
46 Medicare - Net Inpatient Revenue	5,939,094	46	
47 Other-(specify) <u>HOSP</u>	166,841	47	
48 Other-(specify) <u>INSURANCE</u>	1,206,905	48	
49 TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,688,966	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.

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	1,917	2,094	\$ 104,509	\$ 49.91	1
2	Assistant Director of Nursing	3,619	3,955	144,530	36.54	2
3	Registered Nurses	45,722	49,959	1,679,390	33.62	3
4	Licensed Practical Nurses	26,026	28,437	702,508	24.70	4
5	CNAs & Orderlies	94,404	103,372	1,383,932	13.39	5
6	CNA Trainees	44	47	540	11.49	6
7	Licensed Therapist	28,981	31,661	1,282,028	40.49	7
8	Rehab/Therapy Aides	18,736	20,468	594,681	29.05	8
9	Activity Director	9,002	9,851	150,709	15.30	9
10	Activity Assistants					10
11	Social Service Workers	8,021	8,780	218,512	24.89	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	27,720	30,322	403,785	13.32	15
16	Dishwashers					16
17	Maintenance Workers	2,025	2,213	54,126	24.46	17
18	Housekeepers	18,953	20,739	234,493	11.31	18
19	Laundry	1,820	1,981	20,004	10.10	19
20	Administrator	2,080	2,080	83,860	40.32	20
21	Assistant Administrator	8	8	352	44.00	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,709	17,141	374,716	21.86	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	1,775	1,939	32,105	16.56	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	306,562	335,047	\$ 7,464,780 *	\$ 22.28	34

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	20,654	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)		\$ 20,654		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,858	27,871	10	52
53	TOTAL (lines 50 - 52)	1,858	\$ 27,871		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Kristin Felker	Administrator	0	\$ 83,860
Jennifer Miller	Asst. Admin.	0	352
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 84,212
B. Administrative - Other			
Description			Amount
Various Home Office Services			\$ 652,714
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 652,714
C. Professional Services			
Vendor/Payee	Type		Amount
Foote, Meyers, Mielke & Flowers LL	Legal Fees		\$ 20,955
Littler Mendelson PC	Legal Fees		2,149
Elvidge Kelly Atty at Law	Legal Fees		775
United Collection Bureau Inc.	Accounting Fees		1,587
All of the abover were adjusted off on Schedule VI, Page 5, Line 22. Therefore, no invoices are attached			
Peng Zi Yan			1,536
MPRO	H/R Consulting		2,795
Lynx IT Solutions	IT Consulting		7,793
Home Hearing Services			100
Consulting Fees were reclasses to Line 21.			
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 37,690
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 234,728
Unemployment Compensation Insurance			99,084
FICA Taxes			543,374
Employee Health Insurance			304,759
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Appreciation			376
401K			66,556
Other Employee Benefits & Mktg Adj			(11,360)
Tuition Program			1,795
SMSP Match			135
Employee Uniforms			3,852
Home Office Allocation			42,322
TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,285,621
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			\$ 7,182
Advertising: Employee Recruitment			3,023
Health Care Worker Background Check (Indicate # of checks performed)	745		10,663
Patient Background Checks	380		3,800
Dues & Subscriptions			13,238
Association Dues			17,781
Advertising			22,249
Public Relations			
Less: Non-Allowable Assn Dues			(12,590)
Less: Public Relations Expense			()
Non-allowable advertising			(22,249)
Yellow page advertising			()
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 43,097
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			8,382
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)			\$ 8,382

*** Attach copy of IMRF notifications**

****See instructions.**

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

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

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. ICHA \$5,191

(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 \$12590

(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. \$ 68,967 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. \$ 273,315
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 1,833

(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 out of Schedule V? YES

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? NO
Attach invoices and a summary of services for all architect and appraisal fees.