

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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: 0049437 Facility Name: Manorcare of Homewood Address: 940 Maple Avenue Homewood 60430 County: Cook Telephone Number: (708) 799-0244 Fax #: (708) 799-1505 HFS ID Number: Date of Initial License for Current Owners: 06/18/90 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: 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 01/01/16 to 12/31/16 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) Martin D. Allen (Title) Director 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 Homewood

#

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	132	Skilled (SNF)	132	48,312	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	132	TOTALS	132	48,312	7

B. Census-For the entire report period.

1	2	3	4	5		
Level of Care	Patient Days by Level of Care and Primary Source of Payment					
	Medicaid Recipient	Private Pay	Other	Total		
8	SNF	21,573	601	19,422	41,596	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,573	601	19,422	41,596	14

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

86.10%

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

0

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

NO

X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

NO

X

I. On what date did you start providing long term care at this location?

Date started

6/18/90

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

132

and days of care provided

11,171

Medicare Intermediary

CGS Administrators, LLC

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31

Fiscal Year:

12/31

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

Facility Name & ID Number Manorcare of Homewood # 0049437 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	338,503	26,172	398	365,073		365,073		365,073			1
2	Food Purchase		292,611		292,611		292,611	(208)	292,403			2
3	Housekeeping	148,185	23,032	2,625	173,842		173,842		173,842			3
4	Laundry	50,170	25,822	1,493	77,485		77,485		77,485			4
5	Heat and Other Utilities			221,150	221,150	2,210	223,360		223,360			5
6	Maintenance	49,830	20,040	141,755	211,625		211,625		211,625			6
7	Other (specify):* Med Waste			1,228	1,228		1,228		1,228			7
8	TOTAL General Services	586,688	387,677	368,649	1,343,014	2,210	1,345,224	(208)	1,345,016			8
	B. Health Care and Programs											
9	Medical Director			21,533	21,533		21,533		21,533			9
10	Nursing and Medical Records	3,582,838	348,655	71,460	4,002,953	53	4,003,006		4,003,006			10
10a	Therapy	1,331,551	9,537	24,374	1,365,462		1,365,462		1,365,462			10a
11	Activities	66,454	2,839	2,432	71,725		71,725		71,725			11
12	Social Services	204,854			204,854		204,854		204,854			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,185,697	361,031	119,799	5,666,527	53	5,666,580		5,666,580			16
	C. General Administration											
17	Administrative	85,340		600,971	686,311	(259,710)	426,601		426,601			17
18	Directors Fees											18
19	Professional Services			42,085	42,085	(1,305)	40,780	(40,780)				19
20	Dues, Fees, Subscriptions & Promotions			78,616	78,616		78,616	(22,985)	55,631			20
21	Clerical & General Office Expenses	425,808	44,988	605,306	1,076,102	1,305	1,077,407	(479,704)	597,703			21
22	Employee Benefits & Payroll Taxes			1,006,785	1,006,785	44,073	1,050,858		1,050,858			22
23	Inservice Training & Education			234	234		234		234			23
24	Travel and Seminar			5,803	5,803		5,803		5,803			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			954,124	954,124		954,124		954,124			26
27	Other (specify):*											27
28	TOTAL General Administration	511,148	44,988	3,293,924	3,850,060	(215,637)	3,634,423	(543,469)	3,090,954			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,283,533	793,696	3,782,372	10,859,601	(213,374)	10,646,227	(543,677)	10,102,550			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			373,070	373,070	16,945	390,015		390,015			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			975,944	975,944	196,429	1,172,373	(989,954)	182,419			32
33	Real Estate Taxes			560,043	560,043		560,043		560,043			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			110,215	110,215		110,215		110,215			35
36	Other (specify):*											36
37	TOTAL Ownership			2,019,272	2,019,272	213,374	2,232,646	(989,954)	1,242,692			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		504,777		504,777		504,777		504,777			39
40	Barber and Beauty Shops			16,489	16,489		16,489		16,489			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			217,064	217,064		217,064		217,064			42
43	Other (specify):* IV X-Ray & Lab		107,834	93,414	201,248		201,248		201,248			43
44	TOTAL Special Cost Centers		612,611	326,967	939,578		939,578		939,578			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,283,533	1,406,307	6,128,611	13,818,451		13,818,451	(1,533,631)	12,284,820			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.)

	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	(208)	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	(335)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(21)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(600)	21		18
19	Entertainment				19
20	Contributions	(2,843)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(35,105)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(475,156)	21		24
25	Fund Raising, Advertising and Promotional	(22,985)	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	(996,378)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,533,631)		\$	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
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,533,631)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(749)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(5,675)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(989,954)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(996,378)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Homewood # 0049437 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	(208)	0	0	0	0	0	0	0	0	0	0	(208)	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	(208)	0	0	0	0	0	0	0	0	0	0	(208)	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	(40,780)	0	0	0	0	0	0	0	0	0	0	(40,780)	19
20	Fees, Subscriptions & Promotions	(22,985)	0	0	0	0	0	0	0	0	0	0	(22,985)	20
21	Clerical & General Office Expenses	(479,704)	0	0	0	0	0	0	0	0	0	0	(479,704)	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	(543,469)	0	0	0	0	0	0	0	0	0	0	(543,469)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(543,677)	0	0	0	0	0	0	0	0	0	0	(543,677)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Homewood # 0049437 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(989,954)	0	0	0	0	0	0	0	0	0	0	(989,954)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(989,954)	0	0	0	0	0	0	0	0	0	0	(989,954)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,533,631)	0	0	0	0	0	0	0	0	0	0	(1,533,631)	45

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1 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	\$ 588,164	HCR Manor Care Services, LLC	100.00%	\$ 588,164	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	6,283,533	Heartland Employment Services, LLC	100.00%	6,283,533		4
5	V	10a	Therapy Management	14,504	Heartland Rehabilitation Services, LLC	100.00%	14,504		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			\$ 6,886,201			\$ 6,886,201	\$ *	14

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

Facility Name & ID Number

Manorcare of Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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 Libertyville IL, LLC	Libertyville				15
16			Manor Care of Naperville IL, LLC	Naperville				16
17			Manor Care of Northbrook IL, LLC	Northbrook				17
18			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				18
19			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				19
20			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				20
21			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				21
22			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				22
23			Manor Care of South Holland IL, LLC	South Holland				23
24			Manor Care of Westmont IL, LLC	Westmont				24
25			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				25
26			Arden Courts of Geneva IL, LLC	Geneva				26
27			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				27
28			Arden Courts of Northbrook IL, LLC	Northbrook				28
29			Arden Courts of Palos Heights IL, LLC	Palos Heights				29
30			Arden Courts of South Holland IL, LLC	South Holland				30

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

Ending: 12/31/16

(419) 254-5495

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				\$ 1,183,314	\$ 1,109,302		0.0790	\$ 87,581	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7	Pooled Interest										108,848	7	
8	Interest Expense / Interest Income										(14,010)	8	
9	TOTAL Facility Related						\$ 1,183,314	\$ 1,109,302			\$ 182,419	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 1,183,314	\$ 1,109,302			\$ 182,419	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

			Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.						
1. Real Estate Tax accrual used on 2015 report.						\$	593,246	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.)						\$	604,665	2	
3. Under or (over) accrual (line 2 minus line 1).						\$	11,419	3	
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)						\$	604,665	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.)						\$	18,959	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 \$ 75,000 For 2012 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)						\$	(75,000)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.						\$	560,043	7	
Real Estate Tax History:									
Real Estate Tax Bill for Calendar Year:		2011	519,722	8	FOR BHF USE ONLY				
		2012	557,364	9					
		2013	569,058	10					
		2014	593,246	11					
		2015	604,665	12					
Lines 2 & 4: \$604,665 = \$326,285 for 1st half 2016 + \$278,380 for 2nd half 2016					13	FROM R. E. TAX STATEMENT FOR 2015		\$	13
Line 5: \$18,959 = Worssek & Vihon inv: \$200 for 2014 Specific Objection Filing Fees + \$18,759 for 2012 Specific Objection					14	PLUS APPEAL COST FROM LINE 5		\$	14
# 14-COTO-1128					15	LESS REFUND FROM LINE 6		\$	15
Line 6: \$75,000 = 2012 Specific Objection refund					16	AMOUNT TO USE FOR RATE CALCULATION \$			16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME Manorcare of Homewood COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049437

CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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

A. Square Feet: 42,369

B. General Construction Type: Exterior Masonry Frame Wood

Number of Stories 1

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
	1 Facility		1990	\$ 383,373	1
	2				2
	3 TOTALS			\$ 383,373	3

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number Manorcare of Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	120			1990	\$ 2,845,251	\$ 71,046		\$ 71,046	\$	\$ 1,885,739	4
5	12			2012							5
6											6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					195,540		195,540		3,148,698	9
10	Land Improvement			1990	429,835						10
11	Building Improvement			1990	65,079						11
12	Land Improvement			1991	1,679						12
13	Building Improvement			1991	4,525						13
14	Land Improvement			1992	565						14
15	Building Improvement			1992	1,403						15
16	Land Improvement			1993	5,108						16
17	Building Improvement			1993	136,058						17
18	Land Improvement			1994	13,285						18
19	Building Improvement			1994	68,753						19
20	Land Improvement			1995	5,027						20
21	Building Improvement			1995	421,042						21
22	Land Improvement			1996	20,361						22
23	Building Improvement			1996	506,756						23
24	Land Improvement			1997	8,235						24
25	Building Improvement			1997	70,208						25
26	Land Improvement			1998	20,770						26
27	Building Improvement			1998	80,701						27
28	Building Improvement			1999	31,240						28
29	Bldg. Improvement: Wallcovering, Paper, Paint, & Corner Guards			2000	34,575						29
30	Bldg. Improvement: Carpet			2000	8,718						30
31	Bldg. Improvement: Signs			2000	639						31
32	Land Improvement: Sign			2000	1,385						32
33	Land Improvement			2001	none						33
34	Building Improvement			2001	none						34
35	Land Improvement			2002	none						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 Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	Renovation construction Dept. costs & Interest on financing	2003	\$ 5,781	\$		\$	\$	\$	37
38	Audit, Adjust Remove OH & Interest 6/23/2004	2003	(5,781)						38
39	Carpet, Paint, & Wallcovering	2003	147,107						39
40	Wallcovering & Borders	2003	1,895						40
41	Carpet	2003	101						41
42	Paint, Wallcovering, & Borders	2003	8,010						42
43	Electric wiring	2003	2,870						43
44	Parking lot sealing & striping	2003	35,895						44
45	Sidewalk	2003	3,873						45
46	Paint, Wallcovering, & Borders	2004	1,015						46
47	Doors	2004	3,557						47
48	Flooring & Base	2004	24,082						48
49	Carpet	2004	20,461						49
50	Carpet	2005	1,080						50
51	Flooring	2005	58,964						51
52	Plumbing	2006	10,698						52
53	General Overhead & Interest	2007	5,717						53
54	Flooring	2007	15,015						54
55	Wallcovering & Borders	2007	33,209						55
56	Roof Replacement	2008	109,990						56
57	Doors - Front entrance, Handicap Assessable	2008	18,209						57
58	Water Heaters	2009	20,296						58
59	Water Heaters	2009	578						59
60	Drywall	2009	12,174						60
61	sidewalks and flagpole	2009	4,508						61
62									62
63	40480 basic electric upgrade	2010	5,325						63
64									64
65	040485 Kitchen water heater	2011	6,727						65
66	040500 2 EXHAUST FANS, CENTRAL S	2011	4,535						66
67	040506 THEROPANE WINDOW (FRNT LO	2011	4,770						67
68	040508 EXTERIOR HM DOOR & FRAME	2011	6,971						68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,348,830	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	70

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

Facility Name & ID Number Manorcare of Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 5,348,830	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	1
2	Bed addition & therapy area renovation:								2
3	40519a Carpentry, doors, windows, countertops	2012	324,705						3
4	40519b Painting, flooring, wall cover, cornder guards	2012	234,532						4
5	40519c Roof coering, ceiling tile, fire protection	2012	41,648						5
6	40519d Drywall/studs, flooring, cubicle track	2012	623,789						6
7	40519e Fire sprinkler system	2012	27,576						7
8	40519f bldg demo, concrete, brick & masonry	2012	118,053						8
9	40520a Paving/parking	2012	45,652						9
10	40520b Concrete testing	2012	4,570						10
11	40521 Landscaping	2012	20,199						11
12	40522 Water/Sewer/Utilities	2012	103,071						12
13	40535 ADJ ASSET -mllwork,carpet, pads wallcvrng	2012	69,251						13
14									14
15	40527 Wall Coverings Bathrooms	2012	10,822						15
16	40528 Fire Protection	2012	21,600						16
17	40530 HOLLOW METAL DOOR Main Entrance	2012	7,182						17
18	40531 CONCRETE	2012	3,755						18
19	40533 SEALCOAT PARKING LOT	2012	10,438						19
20	40534 FUSIBLE LINKS	2012	10,152						20
21	40536 SIDEWALKS	2012	5,161						21
22	40543 CARPETING IN HALLWAYS	2012	9,429						22
23									23
24	40544 FENCING-west & north side of bldg	2012	7,920						24
25	40545 Landscaping changes	2012	756						25
26	40548 FENCING-west & north side of bldg	2013	3,600						26
27	40549 Vinyl wallcovering for activity rm	2013	2,811						27
28	40551 INSTALL NEW ALUM EXTERIOR TRIM	2013	13,943						28
29	40552 INSTALL NEW SERV DOOR - EMP ENT	2013	7,922						29
30	40554 Vinyl wallcovering for activity rm	2013	1,335						30
31	40555 PAINTING-ACTIVITIES &ADON OFF	2013	4,905						31
32	40556 HOT WATER HEATER	2013	11,153						32
33	40562 REPLACE BATH FLOOR IN 15 RES RMS	2013	15,188						33
34	TOTAL (lines 1 thru 33)		\$ 7,109,948	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	34

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

Facility Name & ID Number Manorcare of Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 7,109,948	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	1
2	40574 EM Wiring to Med rms(2), kiosks(2), Nrs station, DON, Ad	2014	8,359						2
3	40582 Fencing, Cedar, 3 rail, 800 LF	2014	16,065						3
4	40605 Water Main emergency repair 8"x30" clamp	2014	9,833						4
5	40606 Wiring to 3 lights in east parking lot	2014	6,112						5
6									6
7	40620 Vinyl Flooring & Base in Bathrooms 300-302	2015	1,714						7
8	40622 Metal Door & Frame - New Service Door	2015	15,404						8
9	40625 Electric Panel - Dry Storage Room of Kitchen	2015	12,813						9
10	40626 HVAC - Laundry Room Lennox 90K BTU & 2.5 Ton AC	2015	4,338						10
11	40630 Concrete & Repair Doors at Front Entrance	2015	3,590						11
12	40631 Repair Around Parking Lot Drains & Patch Pot Holes	2015	1,980						12
13	40640 Dry Fire Sprinler System Repair	2015	1,535						13
14	40641 Firestop systems for wall penetrations(5) Mech rm, Ceiling,	2015	11,990						14
15									15
16	Phone System	2015	54,045						16
17	Dry Fire System Repair to System 1 in Rosewood E. Hall	2015	3,955						17
18	Roof Repair to main roof & garage & new gutters on garage	2015	4,200						18
19	Wet Fire System Repair, multiple leaks in the attic	2015	11,290						19
20	Wiring to 3 PTAC Units in Communication Rm & Business Office	2016	2,792						20
21	Dry Valve Fire Sprinkle Repair by room 603 in Regency Hall	2016	5,767						21
22	Drywall Repair, fire sprinkler leaked, in 601, 603 & Nourishment	2016	16,352						22
23	Dry Fire Sprinkler Heads(7) canpoy areas & laundry room	2016	3,580						23
24	Roof Repair, Install animal resistant vents & shingles	2016	5,500						24
25	Fire System repairs upper roof area, and Dry Sytsem #3.	2016	5,621						25
26	Dry Fire System repairs by employee break room, upper roof area	2016	13,333						26
27	Air Handler blower motor, housing, fan, control board for PT	2016	3,280						27
28	Trees(8), Remove & Replace, E side (4), front E courtyard (2),								28
29	E entrance (1), and N side of bldg (1)	2016	9,885						29
30	Mixing Valve Rebuilt on A Wing	2016	4,701						30
31	Dry Fire Sprinkler System Repair in System 3 near Central								31
32	Supply & Break Room in Regency Hall	2016	3,111						32
33	Dry Fire Sprinkler System Repair above nourishment rm, Regency	2016	4,449						33
34	TOTAL (lines 1 thru 33)		\$ 7,355,542	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	34

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

Facility Name & ID Number Manorcare of Homewood

0049437

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,355,542	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	1
2	Air Compressor for Dry Fire Sprinkle Systems	2016	3,900						2
3	Doors & Frames for Main Dining Room Exterior Doorways(2)	2016	10,600						3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,370,042	\$ 266,586		\$ 266,586	\$	\$ 5,034,437	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	\$ 3,124,685	\$ 106,484	\$ 106,484	\$		\$ 2,669,059	71
72	Current Year Purchases	(40,355)						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			16,945	16,945			74
75	TOTALS	\$ 3,084,330	\$ 106,484	\$ 123,429	\$ 16,945		\$ 2,669,059	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				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			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)			\$	10,837,745
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	373,070
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	390,015
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	16,945
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	7,703,496

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
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: \$ 110,215 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.

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

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)	\$			

- (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.
- 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	
- (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	5406	hrs	\$ 221,339		\$ 812	5,406	\$ 222,151	1	
2	Licensed Speech and Language Development Therapist	10a	4191	hrs	171,580		1,222	4,191	172,802	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10a	5693	hrs	233,074		7,503	5,693	240,577	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			504,777		504,777	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Respiration Therapy</u>	10a	414		16,939			414	16,939	12	
13	Other (specify): <u>X-Ray + Lab IV Ther</u>	43, 2 & 3				93,414	107,834		201,248	13	
14	TOTAL				\$ 642,932		\$ 93,414	\$ 622,148	15,704	\$ 1,358,494	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	\$ 2,507	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (750,203))	2,451,240		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			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)	\$ 2,453,747	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	383,373		13
14	Buildings, at Historical Cost	7,370,042		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,084,330		16
17	Accumulated Depreciation (book methods)	(7,703,496)		17
18	Deferred Charges	134,982		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) OMIT	11,707		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,280,938	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,734,685	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 361,779	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	420,588		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	604,665		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	128,004		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,515,036	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,109,302		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)	\$ 1,109,302	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,624,338	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,110,347	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,734,685	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 11,067,465	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 11,067,465	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(421,121)	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)	\$ (421,121)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	(7,535,997)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (7,535,997)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,110,347	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Homewood

0049437

Report Period Beginning: 01/01/16

Ending:

12/31/16

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

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,710,722	1
2	Discounts and Allowances for all Levels	(7,733,550)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,977,172	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,174,568	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,174,568	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	749	12
13	Barber and Beauty Care	18,161	13
14	Non-Patient Meals	208	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	997,333	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	68,749	19
20	Radiology and X-Ray	65,070	20
21	Other Medical Services	94,985	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,245,255	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Purchase Discount</u>	335	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 335	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,397,330	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,343,014	31
32	Health Care	5,666,527	32
33	General Administration	3,850,060	33
	B. Capital Expense		
34	Ownership	2,019,272	34
	C. Ancillary Expense		
35	Special Cost Centers	722,514	35
36	Provider Participation Fee	217,064	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,818,451	40
41	Income before Income Taxes (line 30 minus line 40)**	(421,121)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (421,121)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 3,849,281	44
45	Private Pay - Net Inpatient Revenue	226,343	45
46	Medicare - Net Inpatient Revenue	2,089,922	46
47	Other-(specify) <u>Hospice</u>	446,933	47
48	Other-(specify) <u>Insurance</u>	364,693	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,977,172	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	1,926	2,094	\$ 99,349	\$ 47.44	1
2	Assistant Director of Nursing	5,018	5,455	194,952	35.74	2
3	Registered Nurses	33,505	36,423	1,245,536	34.20	3
4	Licensed Practical Nurses	34,493	37,496	991,429	26.44	4
5	CNAs & Orderlies	81,310	88,627	1,017,554	11.48	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	18,488	20,090	822,525	40.94	7
8	Rehab/Therapy Aides	17,049	18,526	509,026	27.48	8
9	Activity Director	4,893	5,318	66,454	12.50	9
10	Activity Assistants					10
11	Social Service Workers	7,677	8,353	204,854	24.52	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,543	26,700	338,503	12.68	15
16	Dishwashers					16
17	Maintenance Workers	1,979	2,153	49,830	23.14	17
18	Housekeepers	12,532	13,637	148,185	10.87	18
19	Laundry	4,193	4,563	50,170	10.99	19
20	Administrator	2,080	2,080	85,340	41.03	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,468	20,975	425,808	20.30	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	1,811	1,969	34,018	17.28	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	270,965	294,459	\$ 6,283,533 *	\$ 21.34	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	21,533	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)		\$ 21,533		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				52
53	TOTAL (lines 50 - 52)		\$		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description	Amount	
Scott Morton (Jan-Msr)	Administrator	0	\$ 8,843	Workers' Compensation Insurance	\$	167,719	IDPH License Fee	\$ 1,990	
Philip Thompson (Apr-June)	Administrator	0	25,962	Unemployment Compensation Insurance		76,148	Advertising: Employee Recruitment	21,188	
Tracy Skaer-Henry (July, See Below- PS Admin)				FICA Taxes		452,601	Health Care Worker Background Check		
Martin Krah1 (Aug)	Administrator	0	1,562	Employee Health Insurance		287,899	(Indicate # of checks performed 471)	8,630	
Michael Moore (Sept-Nov)	Administrator	0	27,865	Employee Meals			Patient Background Checks	1101 11,010	
Frank Troha (Nov -Dec)	Administrator	0	21,108	Illinois Municipal Retirement Fund (IMRF)*			Dues & Subscriptions	2,810	
				Disability Payments			Association Dues	8,277	
TOTAL (agree to Schedule V, line 17, col. 1)				401K		14,049	Advertising	20,089	
(List each licensed administrator separately.)			\$ 85,340	Appreciation, Oth Benefits & Mktg Adj		3,340	Other Licenses and Permits	4,622	
B. Administrative - Other				Tuition Program			Less: Non-Allowable Association Dues		
Description			Amount	SMSP Match		192	Less: Public Relations Expense	(2,896)	
Various Home Office Services - See Page 8 for breakdown			\$ 588,164	Employee Uniforms		4,837	Non-allowable advertising	(20,089)	
Purch Svc Admin for Tracy Skaer-Henry (July)			12,807	Home Office Allocation		44,073	Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 600,971	TOTAL (agree to Schedule V, line 22, col.8)	\$	1,050,858	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 55,631	
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services				Description	Line #	Amount	Description	Amount	
Vendor/Payee	Type		Amount				Out-of-State Travel	\$	
Greenberg Traurig	Legal Fees		\$ 2,384						
SNF Global	Legal Fees		32,721						
(Legal Fees were adjusted off via Page 5, Line 22; therefore no invoices are attached)									
							In-State Travel	5,803	
Meyers & Flowers LLC	Collection Services		180				Includes travel expense to the Home Office in Toledo, OH for regional meetings		
National Eligibility Solutions LLC	Collection Services		30						
Transworld Systems Inc	Collection Services		4,673						
Vanek Larson & Kolb LLC	Collection Services		793				Seminar Expense		
(Collection Costs were adjusted off via Page 5a, Line 5)									
MPRO	HR Consulting		1,305						
(Consulting Fees reclassified to Line 21)							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)		
(For legal fee disclosure, see page 39 of instructions)			\$ 42,085				TOTAL	\$ 5,803	

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number <u>Manorcare of Homewood</u>	STATE OF ILLINOIS # <u>0049437</u>	Report Period Beginning: <u>01/01/16</u>	Ending: <u>12/31/16</u>
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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 \$3,444 & ACHA \$1,937

(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. \$ 66,780 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. \$ 217,064
 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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 208

(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