

		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: 0049643 Facility Name: Manorcare of Westmont Address: 512 East Ogden Ave 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: Jeff Lewandowski Telephone Number: (419) 252-5736 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/15 to 05/31/16 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 Westmont

0049643 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	<u>149</u>	Skilled (SNF)	<u>149</u>	<u>54,534</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	<u>149</u>	TOTALS	<u>149</u>	<u>54,534</u>	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	<u>19,692</u>	<u>2,999</u>	<u>16,308</u>	<u>38,999</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>19,692</u>	<u>2,999</u>	<u>16,308</u>	<u>38,999</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.51%

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 ☒

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 04/07/11 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 149 and days of care provided 10,739

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

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

Facility Name & ID Number Manorcare of Westmont # 0049643 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	402,443	23,663	163	426,269		426,269		426,269			1
2	Food Purchase		321,884		321,884		321,884	(1,330)	320,554			2
3	Housekeeping	142,867	23,167	994	167,028		167,028		167,028			3
4	Laundry	72,648	17,437	430	90,515		90,515		90,515			4
5	Heat and Other Utilities			232,371	232,371	2,929	235,300		235,300			5
6	Maintenance	54,373	21,794	93,846	170,013		170,013		170,013			6
7	Other (specify):* Med Waste			12,660	12,660		12,660		12,660			7
8	TOTAL General Services	672,331	407,945	340,464	1,420,740	2,929	1,423,669	(1,330)	1,422,339			8
	B. Health Care and Programs											
9	Medical Director			14,844	14,844		14,844		14,844			9
10	Nursing and Medical Records	4,050,903	306,997	111,913	4,469,813	9,832	4,479,645		4,479,645			10
10a	Therapy	1,645,017	9,597	8,356	1,662,970		1,662,970		1,662,970			10a
11	Activities	97,197	1,548	3,275	102,020		102,020		102,020			11
12	Social Services	210,374		81	210,455		210,455		210,455			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	6,003,491	318,142	138,469	6,460,102	9,832	6,469,934		6,469,934			16
	C. General Administration											
17	Administrative	96,317		497,359	593,676	(173,431)	420,245		420,245			17
18	Directors Fees											18
19	Professional Services			55,233	55,233		55,233	(55,233)				19
20	Dues, Fees, Subscriptions & Promotions			97,602	97,602		97,602	(26,671)	70,931			20
21	Clerical & General Office Expenses	390,473	48,942	596,025	1,035,440		1,035,440	(459,041)	576,399			21
22	Employee Benefits & Payroll Taxes			1,032,226	1,032,226	44,069	1,076,295		1,076,295			22
23	Inservice Training & Education			1,064	1,064		1,064		1,064			23
24	Travel and Seminar			1,903	1,903		1,903		1,903			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			231,170	231,170		231,170		231,170			26
27	Other (specify):*											27
28	TOTAL General Administration	486,790	48,942	2,512,582	3,048,314	(129,362)	2,918,952	(540,945)	2,378,007			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,162,612	775,029	2,991,515	10,929,156	(116,601)	10,812,555	(542,275)	10,270,280			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			522,970	522,970	15,005	537,975		537,975			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,025,106	1,025,106	101,596	1,126,702	(1,028,520)	98,182			32
33	Real Estate Taxes			155,138	155,138		155,138		155,138			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			35,755	35,755		35,755		35,755			35
36	Other (specify):*											36
37	TOTAL Ownership			1,738,969	1,738,969	116,601	1,855,570	(1,028,520)	827,050			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		682,317	1,395	683,712		683,712		683,712			39
40	Barber and Beauty Shops			11,794	11,794		11,794		11,794			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			215,188	215,188		215,188		215,188			42
43	Other (specify):* IV X-Ray & Lab		38,305	119,513	157,818		157,818		157,818			43
44	TOTAL Special Cost Centers		720,622	347,890	1,068,512		1,068,512		1,068,512			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,162,612	1,495,651	5,078,374	13,736,637		13,736,637	(1,570,795)	12,165,842			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	(1,330)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	(390)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(123)	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	(29)	21		18
19	Entertainment				19
20	Contributions	(2,647)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(33,937)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(455,602)	21		24
25	Fund Raising, Advertising and Promotional	(26,671)	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	(1,050,066)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,570,795)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)		10a	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,570,795)		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		21	3
4	Donations Revenue	(250)	21	4
5	Accounting/Collection Fees	(21,296)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(1,028,520)	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	(1,050,066)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Westmont# 0049643

Report Period Beginning:

06/01/15

Ending:

05/31/16

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	(1,330)	0	0	0	0	0	0	0	0	0	0	(1,330)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,330)	0	0	0	0	0	0	0	0	0	0	(1,330)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(55,233)	0	0	0	0	0	0	0	0	0	0	(55,233)	19
20	Fees, Subscriptions & Promotions	(26,671)	0	0	0	0	0	0	0	0	0	0	(26,671)	20
21	Clerical & General Office Expenses	(459,041)	0	0	0	0	0	0	0	0	0	0	(459,041)	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	(540,945)	0	0	0	0	0	0	0	0	0	0	(540,945)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(542,275)	0	0	0	0	0	0	0	0	0	0	(542,275)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Westmont # 0049643 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	(1,028,520)	0	0	0	0	0	0	0	0	0	0	(1,028,520)	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	(1,028,520)	0	0	0	0	0	0	0	0	0	0	(1,028,520)	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)	(1,570,795)	0	0	0	0	0	0	0	0	0	0	(1,570,795)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	\$ 497,359	HCR Manor Care Services, LLC	100.00%	\$ 497,359	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	7,162,612	Heartland Employment Services, LLC	100.00%	7,162,612		4
5	V	10a	Therapy Management	17,980	Heartland Rehabilitation Services, LLC	100.00%	17,980		5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 7,677,951			\$ 7,677,951	\$ *	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:

06/01/15

Ending:

05/31/16

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

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: 05/31/16

(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							\$		\$			\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6													6
7	Pooled Interest											101,596	7
8	Interest Expense / Interest Income											(3,414)	8
9	TOTAL Facility Related						\$		\$			\$ 98,182	9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$		\$			\$	14
15	TOTALS (line 9+line14)						\$		\$			\$ 98,182	15

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

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

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

FACILITY NAME Manorcare of Westmont COUNTY DuPage
FACILITY IDPH LICENSE NUMBER 0049643
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.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 09-03-207-014	See Attached	\$ 155,203.90	\$ 155,203.90
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 155,203.90	\$ 155,203.90

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.)

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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: 40,294

B. General Construction Type: ExteriorMasonryFrameSteelNumber of Stories1

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	Facility		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:

06/01/15

Ending:

05/31/16

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	149		1977	1977	\$ 1,372,073	\$ 97,310		\$ 97,310	\$	1,996,331	4
5				2004	1,903,806						5
6				2010							6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					276,963		276,963		4,775,553	9
10				1985	42,165						10
11				1986	9,808						11
12				1987	118,541						12
13				1988	118,593						13
14				1989	58,768						14
15				1990	15,910						15
16				1991	58,674						16
17				1992	84,338						17
18				1993	50,656						18
19				1994	697,677						19
20				1995	184,192						20
21				1996	118,190						21
22				1997	90,456						22
23				1998	253,224						23
24				1999	3,181						24
25				2000	85,888						25
26				2001	224,426						26
27		VINYL WALLCOVERING		2002	1,404						27
28		WINDOW TREATMENTS		2002	907						28
29		PAINT, WVC, & CARPET		2002	8,512						29
30		INSTALL PHONE JACKS		2002	476						30
31		ELECTRIC WORK & FIXTURES		2002	2,699						31
32		CONSTRUCTION OF NEW INTERIOR WALL		2002	1,930						32
33		CONCRETE / RETAINING WALL		2002	11,871						33
34		STORAGE ROOM		2003	6,740						34
35		VINYL WALLCOVERING		2003	7,131						35
36		Carpet		2003	1,744						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 Westmont

0049643

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	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 CABINTRY - 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	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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:

06/01/15

Ending:

05/31/16

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		\$ 7,280,547	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	1
2	<u>Doors</u>	2005	3,179						2
3	<u>Service Doors</u>	2005	3,179						3
4	<u>Renov - Genreal Overhead & interest</u>	2005	26,091						4
5	<u>Renov - Resilient Flooring</u>	2005	90,087						5
6	<u>Renov - Wallcovering</u>	2005	5,644						6
7	<u>Renov - Carpentry - Supbcontr</u>	2005	10,000						7
8	<u>Renov - Fire Sprinkler System</u>	2005	4,125						8
9	<u>Renov - Wood Doors & Frames</u>	2005	22,840						9
10	<u>Renov - Accoustical Ceiling Tiles</u>	2005	2,500						10
11	<u>New Door & Thresholds</u>	2006	3,200						11
12	<u>Vinyl Covering & Flooring</u>	2005	2,971						12
13	<u>Doors</u>	2006	1,066						13
14	<u>Light poles & base</u>	2005	3,300						14
15	<u>Doors cost adjustment /duplicate</u>	2005	(3,179)						15
16	<u>Renov - general overhead & interest</u>	2006	11,813						16
17	<u>Renov - basic electrical - elevator</u>	2006	60,598						17
18	<u>countertop</u>	2006	1,040						18
19	<u>120V feed</u>	2006	1,118						19
20	<u>ductwork</u>	2006	4,930						20
21	<u>40 beds / assist rails</u>	2006	11,328						21
22	<u>2 resident room doors</u>	2007	1,400						22
23	<u>5 resident room doors</u>	2007	6,300						23
24	<u>5 doors in Resident rooms</u>	2007	2,475						24
25	<u>electrical for steamer</u>	2007	1,629						25
26	<u>13 windows</u>	2007	14,105						26
27	<u>flooring in shower room</u>	2007	6,440						27
28	<u>metal doors</u>	2007	5,379						28
29	<u>Resident Room Doors</u>	2008	7,910						29
30	<u>Parking improvements Prelim site layout</u>	2008	1,250						30
31	<u>Renov - Landscaping Front Entrance</u>	2008	38,406						31
32	<u>Renov - Landscaping General overhead & interest</u>	2008	1,090						32
33	<u>RTU</u>	2008	8,141						33
34	TOTAL (lines 1 thru 33)		\$ 7,640,903	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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:

06/01/15

Ending:

05/31/16

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		\$ 7,640,903	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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	Cylinder Storage Expansion Tanks	2010	26,833						25
26	Metal Ductwork 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	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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:

06/01/15

Ending:

05/31/16

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 12C, Carried Forward		\$ 8,839,653	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	1
2	facility phone system upgrade	2012	2,712						2
3	2 heat exchangers	2012	8,325						3
4	dietary office door	2013	1,951						4
5	storage door - dietary	2013	2,114						5
6	roof replacement	2012	160,014						6
7	additional roof replacement	2012	11,222						7
8	4 sump drains	2013	6,904						8
9	parking lot lighting feed repairs	2013	17,787						9
10	exterior doors for West and North entrances	2013	15,219						10
11	PT add'l drainage upgrade on East side of Bldg S of Main Entr.	2013	8,280						11
12	Smoke walls - 1st and 2nd floors	2013	6,170						12
13	10 EZ path devices - East & West smoke doors on 1st/2nd flrs	2013	6,102						13
14	firestop-1st flr firewal-above fire drs to underside of roof deck	2014	10,882						14
15	ceiling mount electric heater FOR LOBBY	2014	1,575						15
16	SERVICE ENTRANCE DOOR UPGRADES	2014	7,914						16
17	FLOORING M2 patient rms F-8, 1st/2nd flr	2014	17,632						17
18	GEN ELEC UPGRADES	2014	8,188						18
19	FIRE PANEL REPL	2014	41,444						19
20	23 CO2 meters throughout bldg	2014	1,484						20
21	renov - accousitcal ceiling tile/resilient flooring	2015	302,653						21
22	consulting on parking lot expansion	2015	2,650						22
23	Compressor for RTU	2015	3,025						23
24	HEATER for reception area	2015	3,365						24
25	firewalls fo K-Tages-25,29,33 & wall outside rm 123	2015	14,981						25
26	BOILER #2 flame sensors	2015	3,568						26
27	FIRE STOP for 2nd flr fire wall @ addition	2015	6,795						27
28	EM branch separation panel	2015	12,028						28
29	renov - carpentry/subctr/millwork/aluminum windows/HVAC	2015	373,588						29
30	renov - Doors & frames, Drywall/studs, plumbing	2015	123,066						30
31	renov - fire sprinkler system	2015	1,314						31
32	renov - Basic Electrical	2015	18,349						32
33	renov - carpeting/painting/WVC	2015	387,230						33
34	TOTAL (lines 1 thru 33)		\$ 10,428,185	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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:

06/01/15

Ending:

05/31/16

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 12D, Carried Forward		\$ 10,428,185	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	1
2	FRP PANELING	2015	1,916						2
3	consulting on parking lot expansion / stormwater	2015	3,975						3
4	repl soffit panels above 2 windows on W side of bldg	2015	1,755						4
5	clean/insp fusible link-approx 100 firedampers-record/log/draw	2015	12,955						5
6	renov - addl concrete paving	2015	30						6
7	landscape refurbishment: replace 15 boxwoods along PT addition, 8 cotton easter @ adj pkg lot, & 5 alpine current bushes. Remove 2 dead pear								7
8	in front by fountain & 1 river birch on E side front of bldg.	2015	3,975						8
9	remove & replace damaged asphalt on SE drive & rear pkg lot.								9
10	Install 12 wheel stops	2015	19,000						10
11	6ft tall tan aluminum framed pvc gates and repair to existing fence on S side								11
12	in front of transformer	2015	4,380						12
13	Parking Lot Expansion: Engineering svcs for plan application, zoning, permitting,								13
14	construction docs & oversite	2016	38,848						14
15	new acrovyn door on resident rm 126	2015	2,940						15
16	GE Thru-Wall 11,200 BTU Air Conditioners in new addition	2015	4,097						16
17	new condenser coil on N RTU - new addition hallways	2015	4,734						17
18	new evaporator coil on N RTU- new addition hallways	2015	4,887						18
19	new fire rated ceilings in O2 and Maint ofc	2015	4,921						19
20	inspect, clean, exercise & repl fusible links in 52 fire dampers located thru out								20
21	entire bldg	2015	6,240						21
22	fire stopping to smoke wall at Soc Svc Ofc	2015	3,425						22
23	Prep & paint baths in rms 235, 237, 135, 137, 131, 133	2016	10,354						23
24	repair water damage in rms 131, 133, 235, 237 & adj hall areas	2016	30,440						24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,587,056	\$ 374,273		\$ 374,273	\$	\$ 6,771,884	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	\$ 3,677,617	\$ 148,697	\$ 148,697	\$		\$ 2,979,752	71
72	Current Year Purchases	64,548						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			15,005	15,005			74
75	TOTALS	\$ 3,742,165	\$ 148,697	\$ 163,702	\$ 15,005		\$ 2,979,752	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)			\$	14,558,729
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	522,970
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	537,975
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	15,005
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	9,751,636

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: \$ 35,755 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.
- (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.

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	

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	8928	hrs	\$ 373,109		\$ 1,374	8,928	\$ 374,483	1	
2	Licensed Speech and Language Development Therapist	10a	3705	hrs	154,825		924	3,705	155,749	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10a	8182	hrs	341,953		7,299	8,182	349,252	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			682,317		682,317	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Inhalation Therapist</u>	10a, 3	1449		60,577			1,449	60,577	12	
13	Other (specify): <u>IV Therapy/X-Ray/Lab</u>	43, 2 & 3				119,513	38,305		157,818	13	
14	TOTAL				\$ 930,464		\$ 119,513	\$ 730,219	22,264	\$ 1,780,196	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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,529	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (716,870))	1,837,801		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,669		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,848,999	\$	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	10,587,056		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,742,165		16
17	Accumulated Depreciation (book methods)	(9,751,636)		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):	92,477		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,577,766	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,426,765	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 168,335	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	564,342		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	142,270		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	114,039		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 988,986	\$	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)	\$ 988,986	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 16,437,779	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,426,765	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 16,728,098	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 16,728,098	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(375,713)	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)	\$ (375,713)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	85,394	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 85,394	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 16,437,779	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Westmont

0049643

Report Period Beginning: 06/01/15

Ending: 05/31/16

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	\$ 13,663,584	1
2	Discounts and Allowances for all Levels	(7,269,152)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,394,432	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,296,376	6
7	Oxygen	55,144	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,351,520	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	12,946	13
14	Non-Patient Meals	1,330	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,392,910	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	49,592	19
20	Radiology and X-Ray	98,493	20
21	Other Medical Services	58,799	21
22	Laundry	262	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,614,332	23
	D. Non-Operating Revenue		
24	Contributions	250	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 250	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Purchase Discount</u>	390	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 390	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,360,924	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,420,740	31
32	Health Care	6,460,102	32
33	General Administration	3,048,314	33
	B. Capital Expense		
34	Ownership	1,738,969	34
	C. Ancillary Expense		
35	Special Cost Centers	853,324	35
36	Provider Participation Fee	215,188	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,736,637	40
41	Income before Income Taxes (line 30 minus line 40)**	(375,713)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (375,713)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 3,103,191	44
45	Private Pay - Net Inpatient Revenue	1,030,786	45
46	Medicare - Net Inpatient Revenue	1,650,508	46
47	Other-(specify) <u>Hospice</u>	144,397	47
48	Other-(specify) <u>Insurance</u>	465,550	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,394,432	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	2,232	2,413	\$ 114,262	\$ 47.35	1
2	Assistant Director of Nursing	3,808	4,117	159,412	38.72	2
3	Registered Nurses	49,408	53,413	1,860,694	34.84	3
4	Licensed Practical Nurses	18,688	20,202	547,994	27.13	4
5	CNAs & Orderlies	86,043	93,213	1,333,231	14.30	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	25,492	27,558	1,151,725	41.79	7
8	Rehab/Therapy Aides	15,605	16,870	493,292	29.24	8
9	Activity Director	4,794	5,188	97,197	18.73	9
10	Activity Assistants					10
11	Social Service Workers	8,042	8,697	210,374	24.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,606	26,623	402,443	15.12	15
16	Dishwashers					16
17	Maintenance Workers	1,845	1,996	54,373	27.24	17
18	Housekeepers	11,484	12,423	142,867	11.50	18
19	Laundry	6,955	7,522	72,648	9.66	19
20	Administrator	2,080	2,080	96,317	46.31	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,880	18,139	390,473	21.53	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	1,848	1,999	35,310	17.66	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	279,810	302,453	\$ 7,162,612 *	\$ 23.68	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	14,844	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 14,844		49

C. CONTRACT NURSES

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

Facility Name & ID Number

Manorcare of Westmont

STATE OF ILLINOIS

0049643

Report Period Beginning:

06/01/15

Page 21

Ending: 05/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	Ownership %	Description		Amount		Description		Amount	
Katherine Marrero		Administrator	0	Workers' Compensation Insurance		\$ 107,910		IDPH License Fee		\$ 3,980	
Danielle Woods		Administrator	0	Unemployment Compensation Insurance		76,326		Advertising: Employee Recruitment		24,735	
				FICA Taxes		521,185		Health Care Worker Background Check			
				Employee Health Insurance		306,446		(Indicate # of checks performed 1166)		14,888	
				Employee Meals				Patient Background Checks		620	
				Illinois Municipal Retirement Fund (IMRF)*				Dues & Subscriptions		9,439	
				Disability Payments				Association Dues		9,203	
				401K		26,097		Advertising		23,505	
				Appreciation, Oth Benefits & Mktg Adj		(10,257)		Other Licensesand Permits		5,652	
				Tuition Program				Less: Non-Allowable Association Dues		(3,166)	
				Smsp Match		92		Less: Public Relations Expense		()	
				Employee Uniforms		4,427		Non-allowable advertising		(23,505)	
				Home Office Allocation		44,069		Yellow page advertising		()	
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V,		\$ 1,076,295		TOTAL (agree to Sch. V,		\$ 70,931	
(List each licensed administrator separately.)			\$ 96,317	line 22, col.8)				line 20, col. 8)			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description		Amount		Description		Line #	Amount	Description		Amount	
Various Home Office Services - See Page 8 for breakdown		\$ 497,359					\$	Out-of-State Travel		\$	
								In-State Travel		1,903	
								Includes travel expense to the Home			
								Office in Toledo, OH for regional meetings			
TOTAL (agree to Schedule V, line 17, col. 3)		\$ 497,359						Seminar Expense			
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee		Type	Amount								
Anspach Meeks Ellenberger LLP		Legal Fees	\$ 69								
Greenberg Taurig		Legal Fees	3,089								
Kathleen Kolodgy Esq		Legal Fees	300								
Polsinelli Shughart PC		Legal Fees	104								
SNF Global		Legal Fees	30,375								
(Legal Fees were adjusted off via Page 5, Line 22; therefore no invoices are attached)											
Meyers & Flowers LLC		Collection Services	17,557								
National Eligibility Solutions LLC		Collection Services	30								
Transworld Systems Inc		Collection Services	3,709								
(Collection Cpsts were adjusted off via Page 5a, Line 5)											
TOTAL (agree to Schedule V, line 19, column 3)		\$ 55,233		TOTAL			\$	Entertainment Expense		()	
(For legal fee disclosure, see page 39 of instructions)								(agree to Sch. V,			
								line 24, col. 8)		\$ 1,903	

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number <u>Manorcare of Westmont</u>	STATE OF ILLINOIS # <u>0049643</u>	Report Period Beginning: <u>06/01/15</u>	Ending: <u>05/31/16</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 \$3,830 & ACHA \$2,207

(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. \$ 56,480 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. \$ 215,188
 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. \$ 1,330

(16) Travel and Transportation
 a. Are there costs included for out-of-state travel? NO
 If YES, attach a complete explanation.
 b. Do you have a separate contract with the Department to provide medical transportation 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