

		FOR BHF USE					

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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: 0049478

Facility Name: Manorcare of Palos Hts East

Address: 7850 W College Drive Palos Heights 60463
Number City Zip Code

County: Cook

Telephone Number: (708) 361-6990 Fax # (708) 361-7697

HFS ID Number:

Date of Initial License for Current Owners: 06/02/88

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT
☒ Charitable Corp.
☐ Trust
IRS Exemption Code 501(c)(3)

☐ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other
☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: A. Dean Shipman Telephone Number: (419) 254-7841
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 06/01/2019 to 05/31/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) Martin D. Allen
(Title) Director

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Manorcare of Palos Hts East

0049478 Report Period Beginning: 06/01/2019 Ending: 05/31/2020

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>184</u>	Skilled (SNF)	<u>184</u>	<u>67,344</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>184</u>	TOTALS	<u>184</u>	<u>67,344</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>17,868</u>	<u>2,997</u>	<u>26,211</u>	<u>47,076</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>17,868</u>	<u>2,997</u>	<u>26,211</u>	<u>47,076</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.90%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 06/01/88

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 07/25/2018 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 184 and days of care provided 15,393

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

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

Facility Name & ID Number Manorcare of Palos Hts East # 0049478 Report Period Beginning: 06/01/2019 Ending: 05/31/2020

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	499,137	34,769	1,033	534,939		534,939		534,939			1
2	Food Purchase		311,191		311,191		311,191	(661)	310,530			2
3	Housekeeping	293,876	32,407	68	326,351		326,351		326,351			3
4	Laundry	76,709	24,415	240	101,364		101,364		101,364			4
5	Heat and Other Utilities			243,213	243,213	4,552	247,765		247,765			5
6	Maintenance	87,124	50,784	258,713	396,621		396,621		396,621			6
7	Other (specify):* Security & Waste			36,865	36,865		36,865		36,865			7
8	TOTAL General Services	956,846	453,566	540,132	1,950,544	4,552	1,955,096	(661)	1,954,435			8
	B. Health Care and Programs											
9	Medical Director			14,005	14,005		14,005		14,005			9
10	Nursing and Medical Records	5,277,720	377,992	227,983	5,883,695	210	5,883,905		5,883,905			10
10a	Therapy	2,151,230	15,423	30,122	2,196,775		2,196,775		2,196,775			10a
11	Activities	153,784	4,194	575	158,553		158,553		158,553			11
12	Social Services	188,860	879		189,739		189,739		189,739			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,771,594	398,488	272,685	8,442,767	210	8,442,977		8,442,977			16
	C. General Administration											
17	Administrative	167,619		619,580	787,199	(110,671)	676,528		676,528			17
18	Directors Fees											18
19	Professional Services			44,836	44,836		44,836	(44,836)				19
20	Dues, Fees, Subscriptions & Promotions			102,776	102,776		102,776	(23,189)	79,587			20
21	Clerical & General Office Expenses	638,207	77,218	779,693	1,495,118		1,495,118	(618,573)	876,545			21
22	Employee Benefits & Payroll Taxes			1,369,692	1,369,692	78,730	1,448,422		1,448,422			22
23	Inservice Training & Education			1,221	1,221		1,221		1,221			23
24	Travel and Seminar			11,716	11,716		11,716		11,716			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,224,912	1,224,912		1,224,912		1,224,912			26
27	Other (specify):*											27
28	TOTAL General Administration	805,826	77,218	4,154,426	5,037,470	(31,941)	5,005,529	(686,598)	4,318,931			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,534,266	929,272	4,967,243	15,430,781	(27,179)	15,403,602	(687,259)	14,716,343			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			409,091	409,091	32,354	441,445		441,445			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(6,052)	(6,052)	(5,175)	(11,227)		(11,227)			32
33	Real Estate Taxes			684,143	684,143		684,143		684,143			33
34	Rent-Facility & Grounds			2,200,114	2,200,114		2,200,114	(2,200,114)				34
35	Rent-Equipment & Vehicles			57,227	57,227		57,227		57,227			35
36	Other (specify):*											36
37	TOTAL Ownership			3,344,523	3,344,523	27,179	3,371,702	(2,200,114)	1,171,588			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		656,971	600	657,571		657,571		657,571			39
40	Barber and Beauty Shops			6,288	6,288		6,288		6,288			40
41	Coffee and Gift Shops	8,763			8,763		8,763		8,763			41
42	Provider Participation Fee			274,451	274,451		274,451		274,451			42
43	Other (specify):* IV Therapy		111,266	192,538	303,804		303,804		303,804			43
44	TOTAL Special Cost Centers	8,763	768,237	473,877	1,250,877		1,250,877		1,250,877			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	9,543,029	1,697,509	8,785,643	20,026,181		20,026,181	(2,887,373)	17,138,808			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	(661)	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	(595)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(98)	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	(38,800)	21		18
19	Entertainment				19
20	Contributions		21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(27,243)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(576,644)	21		24
25	Fund Raising, Advertising and Promotional	(23,189)	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	(2,220,143)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,887,373)		\$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,887,373)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income	(650)	21	2
3	Vending Income	(1,786)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(17,593)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest		32	8
9	WT Rent Expense	(2,200,114)	34	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	(2,220,143)		49

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 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	\$ 619,580	HCR Manor Care Services, LLC	0.00%	\$ 619,580	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	9,543,030	Heartland Employment Services, LLC	0.00%	9,543,030		4
5	V								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			\$ 10,162,610			\$ 10,162,610	\$ *	14

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

Facility Name & ID Number

Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019

Ending:

05/31/2020

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 Galesburg IL, LLC	Galesburg				1
2			Heartland of Henry IL, LLC	Henry				2
3			Heartland of Macomb IL, LLC	Macomb				3
4			Heartland of Moline IL, LLC	Moline				4
5			Manor Care at Arlington Heights	Arlington Heights				5
6			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				6
7			Manor Care of Hinsdale IL, LLC	Hinsdale				7
8			Manor Care of Homewood IL, LLC	Homewood				8
9			Manor Care of Libertyville IL, LLC	Libertyville				9
10			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				10
11			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				11
12			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				12
13			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				13
14			Arden Courts of Geneva IL, LLC	Geneva				14
15			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				15
16			Arden Courts of Northbrook IL, LLC	Northbrook				16
17			Arden Courts of Palos Heights IL, LLC	Palos Heights				17
18			Arden Courts of South Holland IL, LLC	South Holland				18
19								19
20								20
21								21
22								22
23								23
24	Martin D. Allen	BOD						24
25	Lynne Davis	BOD						25
26	Kathryn S. Hoops	BOD						26
27	Thomas Kile	BOD						27
28	Patricia McCormick	BOD						28
29	Rami Ubaydi	BOD						29
30								30

Facility Name & ID Number Manorcare of Palos Hts East # 0049478 Report Period Beginning: 06/01/2019 Ending: 05/31/2020

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Manorcare of Palos Hts East# 0049478

Report Period Beginning:

06/01/2019Ending: 5/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization

HCR Manor Care Services LLC

Street Address

333 North Summit Street

City / State / Zip Code

Toledo, OH 43604-2617

Phone Number

(419) 252-5500

Fax Number

(419) 254-5495

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary		Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Facility	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6	Units		
1	5	Utilities - Pooled	Accumulated Cost	2,636,740,077	485 NFs, HHs, & Re	\$ 709,073	\$ 0	16,926,748	\$ 4,552	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	2,111,959,745	305 NFs		0	16,926,748	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	631,044,941	54 NFs		0	16,926,748	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	2,636,740,077	485 NFs, HHs, & Re	32,137	0	16,926,748	206	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	2,111,959,745	305 NFs	454	0	16,926,748	4	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	631,044,941	54 NFs		0	16,926,748	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	2,636,740,077	485 NFs, HHs, & Re	57,708,481	23,053	16,926,748	370,464	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	2,111,959,745	305 NFs	7,841,321	0	16,926,748	62,846	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	631,044,941	54 NFs	2,818,405	0	16,926,748	75,599	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	2,636,740,077	485 NFs, HHs, & Re	5,631,859	35,913,957	16,926,748	36,154	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	2,111,959,745	305 NFs	5,312,192	1,179,502	16,926,748	42,576	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	631,044,941	54 NFs		0	16,926,748	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	2,636,740,077	485 NFs, HHs, & Re	4,013,110	0	16,926,748	25,762	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	2,111,959,745	305 NFs	822,456	0	16,926,748	6,592	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	631,044,941	54 NFs		0	16,926,748	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	2,636,740,077		(782,905)		16,926,748	(5,026)	22
23	32	Directly Assigned Interest	Not Allocated			(8,038)			(149)	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,182,124				24
25	TOTALS					\$ 118,280,668	\$ 37,116,512		\$ 619,580	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Home Office Pooled Interest Expense											(5,175)	6
7	Interest Income / Interest Expense											(6,052)	7
8													8
9	TOTAL Facility Related						\$					\$ (11,227)	9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$					\$	14
15	TOTALS (line 9+line14)						\$					\$ (11,227)	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

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	578,152	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.)				\$	665,192	2
3. Under or (over) accrual (line 2 minus line 1).				\$	87,040	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	597,103	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.)				\$	6,751	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 \$ <u>(10,924)</u> For <u>2015</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(10,924)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	679,970	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2015	498,362	8	FOR BHF USE ONLY	
		2016	506,232	9		
		2017	629,752	10		
		2018	652,800	11		
		2019	674,925	12		
Line 2: \$665,192 = \$306,152.04 for 2nd half 2018+ \$359,040.08 for 1st half 2019				13	FROM R. E. TAX STATEMENT FOR 2019 \$	13
Line 4: \$597,103= \$315,884.50 for 2nd half 2019 + estimate \$281,218.33 for 1st half 2020				14	PLUS APPEAL COST FROM LINE 5 \$	14
Line 5: \$6751= \$172.08 SNF portion for Specific Objection 18-COTO-6181 + \$2,735.37 SNF portion of expenses for 2015 Specific Objection 17-COTO-482 + \$3,843.91 Complaint 3012871.001 for FY 20				15	LESS REFUND FROM LINE 6 \$	15
Line 6: \$(10,924) = for Valuation Objection 2015 Specific Objection Refund 17 COTO 482				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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Palos Hts East COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049478

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>23-24-300-330-0000</u>	<u>See Attached</u>	\$ <u>923,794.93</u>	\$ <u>674,924.58</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>923,794.93</u></u>	\$ <u><u>674,924.58</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 73,335

B. General Construction Type: ExteriorMasonryFrameSteelNumber of Stories3

C. Does the Operating Entity?

☐ (a) Own the Facility☒ (b) Rent from a Related Organization.☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment☐ (b) Rent equipment from a Related Organization.☐ (c) Rent equipment from Completely Unrelated Organization.

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

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

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	295,022	1988	\$ 600,191	1
2					2
3	TOTALS	295,022		\$ 600,191	3

HFS 3745 (N-4-99)

IL478-2471

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	144			1988	\$ 4,355,326	\$ 169,736		\$ 169,736	\$	\$ 4,700,310
5	30			1990	1,063,606					
6				1990	(10,000)					
7	10			2011						
8										
	Improvement Type**									
9	Current Year Depreciation					140,651		140,651		4,519,261
10				1988	203,173					
11				1989	47,755					
12				1990	43,288					
13				1991	135,227					
14				1992	55,270					
15				1993	67,665					
16				1994	68,557					
17				1995	133,690					
18				1996	183,199					
19				1997	242,019					
20				1998	203,466					
21				1999	28,991					
22				2000	128,063					
23				2001	91,487					
24				2002	36,072					
25				2003	153,150					
26										
27	FENCE			2004	8,387					
28	Electric to new rooftop exhaust fan			2004	1,079					
29	Renov. - Construction Dept. Overhead Costs & Interest			2004	13,149					
30	Renov. - Painting			2004	39,543					
31	Renov. - Wallcovering & Corner Guards			2004	15,082					
32	Renov. - Carpentry			2004	17,490					
33	Renov. - Electrical			2004	1,934					
34	Renov. - Doors			2004	2,947					
35	Flooring			2004	3,635					
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 Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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	Reconstruct - Move Walls, Plumbing, Electric to enlarge resident r	2004	\$ 853,768	\$		\$	\$	\$	37
38	Reconstruct - Architect & Engineering Costs	2004	77,920						38
39	Reconstruct - Construction Dept. Overheard Costs & Interest	2004	140,129						39
40	Reconstruct - Permit Fees	2004	24,199						40
41	Reconstruct - Millwork	2004	9,671						41
42	Reconstruct - Plumbing	2004	1,316						42
43	Reconstruct - Carpeting	2004	26,289						43
44	Reconstruct - Wallcovering & Corner Guards	2004	9,204						44
45	Reconstruct - Water & Sewer Work	2004	167						45
46	Concrete Pad at main entrance	2004	3,040						46
47	Prox Readers & Electric Strikes for Court Yard Doors	2005	3,970						47
48	Retirement 8-2004 - Door Alarm (asset # 179)	1989	(1,061)						48
49	Retirement 8-2004 - Door Alarm (asset #435)	1992	(1,218)						49
50	DOOR & HARDWARE	2005	11,265						50
51	EXTERIOR PAINTING	2005	18,189						51
52	3 HOLLOW METAL DOORS	2005	4,655						52
53	generator wiring	2006	4,073						53
54	emergency light	2006	924						54
55	Capital Rate Adjust 7/1/19 for minimum for capitalization	2006	(924)						55
56	wallcovering	2006	1,044						56
57	Capital Rate Adjust 7/1/19 for minimum for capitalization	2006	(1,044)						57
58	electrical	2006	2,240						58
59	kitchen door	2006	3,265						59
60	renov - wallcovering	2006	32,322						60
61	fire rated door	2006	12,592						61
62	kitchen wall / flooring	2006	17,880						62
63	kitchen wall / flooring	2006	4,950						63
64	roof replacement	2006	152,782						64
65	additional roof replacement	2006	13,210						65
66	flooring in shower stalls	2007	21,105						66
67	Electrical wrok in mechanical room	2007	4,246						67
68	12 resident room doors	2007	40,380						68
69	Renov - General Contractor	2009	591,269						69
70	TOTAL (lines 4 thru 69)		\$ 9,415,067	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	70

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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		\$ 9,415,067	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	Renov - Interest on Construction	2009	30,360						2
3	Trane Condensing Unit	2008	2,626						3
4	Wallcovering	2008	526						4
5	Capital Rate Adjust 7/1/19 for minimum for capitalization	2008	(526)						5
6	20 Receptacles	2008	5,600						6
7	2 Water Heaters	2008	7,500						7
8	4 Doors	2008	7,820						8
9	2 Water Heaters	2008	39,574						9
10	Renov - Elevator System	2008	67,498						10
11	Capital Rate Adjust 7/1/19 for OH and interest	2008	(9,798)						11
12	Renov - Arch & Engineering Cost, Permit Fees, Plan Reviews	2009	122,882						12
13	Renov - General Overhead Capital	2009	110,321						13
14	Capital Rate Adjust 7/1/19 for OH	2009	(110,321)						14
15	Renov - Resilient Flooring, Wallcovering & Corner Guards	2009	15,066						15
16	Fire Alarm Panel	2009	24,985						16
17	Resident Room Flooring	2009	37,952						17
18	Renov - Basic Electrical	2009	13,105						18
19	Concrete Ramp & Steps	2008	10,404						19
20	Renov - Soil & Concrete Testing	2009	7,197						20
21	Renov - Gen Contractor - Site Prep	2009	96,739						21
22	Paving	2008	38,550						22
23	Concrete Ramp & Steps	2009	6,336						23
24	Renov - Legal Fees pertaining to Easement	2009	30,973						24
25	Capital Rate Adjust 7/1/19 for invoice for Palos Hts West	2009	(3,042)						25
26	Renov - Resilient Flooring	2009	13,176						26
27	1st floor corridor handrail	2009	8,946						27
28	Renov - Carpeting & pads	2009	9,276						28
29	Renov - Wallcovering & corner guards	2009	57,481						29
30	steel entrance roof	2009	13,320						30
31	Room 229 flooring	2010	2,976						31
32	HM door	2011	1,725						32
33	Capital Rate Adjust 7/1/19 for minimum for capitalization	2011	(1,725)						33
34	TOTAL (lines 1 thru 33)		\$ 10,072,569	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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		\$ 10,072,569	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	pave, stripe, and sealcoat	2010	27,135						2
3									3
4	Addition - Arch & Engineering cost	2011	103,173						4
5	Addition - Landscape Design Consultant	2011	87,650						5
6	Capital Rate Adjust 7/1/19 for no invoice	2011	(25,336)						6
7	Addition - Soil Testing	2011	2,310						7
8	Addition - Concrete Testing	2011	2,881						8
9	Addition - Legal Fees, Permit Fees, Water & Sewer Fees	2011	36,870						9
10	Addition - Plan Reviews	2011	3,455						10
11	Addition - General Overhead Capital & Interest on Constr	2011	123,626						11
12	Capital Rate Adjust 7/1/19 for OH and interest	2011	(123,626)						12
13	Addition - General Contractor	2011	931,924						13
14	Capital Rate Adjust 7/1/19 for not part of 2011 project but part of	2011	(15,777)						14
15	Addition -Carpeting & Pads	2011	25,808						15
16	Capital Rate Adjust 7/1/19 for no invoice	2011	(25,808)						16
17	Addition - Wallcovering & Corner Guards	2011	15,850						17
18	Capital Rate Adjust 7/1/19 for no invoice	2011	(15,850)						18
19	Cold water line in Break Room	2011	1,950						19
20	Capital Rate Adjust 7/1/19 for minimum for capitalization	2011	(1,950)						20
21	Remote annunciator panel	2011	6,330						21
22	Painting exterior handrails, 4 doors on W, N, E elevations	2011	5,108						22
23	Addition - Additional Concrete Testing	2011	27,129						23
24	Door	2011	1,840						24
25	Capital Rate Adjust 7/1/19 for minimum for capitalization	2011	(1,840)						25
26	Addition - Landscaping	2011	3,500						26
27	Addition - Carpeting tiles	2011	956						27
28	Exterior Painting	2011	16,300						28
29	Exterior HM Door	2011	2,785						29
30	Ceiling in Heritage Corridor	2011	7,647						30
31	Renov - Accoustical Ceiling Tiles in all Mechanical Rooms	2011	61,498						31
32	Capital Rate Adjust 7/1/19 difference between actual 46200 and fil	2011	(15,298)						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,342,809	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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		\$ 11,342,809	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	CIRCUIT BREAKER UPDATE	2012	13,719						2
3	EXTERIOR PATIO	2012	15,737						3
4	HOT WATER HEATER	2012	8,840						4
5									5
6	2nd Flr Corridor, Lounge, & Nurses Station Renovations:								6
7	Carpentry on New Nurses' station	2012	158,060						7
8	Capital Rate Adjust 7/1/19 difference between actual 131522 and f	2012	(26,538)						8
9	Carpeting/ Wallcovering, Corner Guards for 2nd	2012	20,484						9
10	Capital Rate Adjust 7/1/19 difference between actual 17953 and fil	2012	(2,531)						10
11	Electrical	2012	36,560						11
12	Capital Rate Adjust 7/1/19 difference between actual 32171 and fil	2012	(4,389)						12
13	Intrusion Detection System	2012	8,185						13
14	Capital Rate Adjust 7/1/19 difference between actual 32171 and fil	2012	(944)						14
15									15
16	Floor drain in kitchen	2013	5,198						16
17	Kitchen ceiling	2013	17,306						17
18	Upgraded dishwasher area	2013	30,900						18
19	Stainless corners for kitchen area	2013	9,934						19
20	Janitors closet - kitchen	2013	13,818						20
21	Doors (2 ext) - employee and svc doors	2013	12,829						21
22	Tent lights - 2nd & 3rd flrs and hatch to attic -Arcadia Unit	2013	18,587						22
23									23
24	Electrical -120V EM recpt/feeds : Admin Ofc, BOM, 2nd flr DON Ofc,								24
25	2nd/3rd flr Med Rms and 2nd/3rd flr Kiosks	2014	5,946						25
26	Carpet - Heritage Unit corridor	2014	2,498						26
27	Carpeting -Heritage Corridor / Lounge	2014	4,195						27
28	Electrical -North East parking lot lighting	2014	10,195						28
29	Roof gable end access door	2014	3,841						29
30	Electrical wiring -NW pole feed	2014	9,024						30
31	Firestopping - Grand Heritage Library, @ 1st flr E stair & 3rd flr stairwell and @ rm 227								31
32		2014	26,516						32
33	Elec circuits (8) - life safety panel	2014	2,329						33
34	TOTAL (lines 1 thru 33)		\$ 11,743,108	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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		\$ 11,743,108	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	<u>Fire springler - laundry & smoke detectors(2)-2nd/3rd flr nurses stations.</u>								2
3	<u>fire damper -2nd flr O2 rm</u>	2014	4,366						3
4	<u>Return Pumps (2)</u>	2014	3,461						4
5	<u>Lighting -East egress pathway</u>	2015	12,728						5
6	<u>Fire damper 2nd flr next to smoke wall</u>	2015	2,684						6
7	<u>Stone for landscaping around bldg</u>	2014	3,960						7
8									8
9	<u>Carpet & Frt- acadia unit corridors and lounge areas</u>	2015	5,606						9
10	<u>Drywall ceiling, Firestop - elevator machinery rm.</u>	2015	9,641						10
11	<u>Carpet -Arcadia unit installation in corridors & lounge areas</u>	2015	7,107						11
12	<u>Elec circuits/boxes for new flat panel tv's for rms 229-238</u>	2015	4,650						12
13	<u>Drywall, smokewall - 1st flr nurse station. Door - 3rd flr Soiled Utility & adj smoke doors</u>								13
14		2015	24,520						14
15	<u>Cooling system in elevator equipment room</u>	2015	5,098						15
16	<u>Circuit- kitch HVAC by Gen on E side of bldg</u>	2015	6,550						16
17	<u>Elec Wiring -cooling system in laundry room</u>	2015	6,091						17
18	<u>Switch, auto trans-GEN @ back of bldg on E side</u>	2016	3,572						18
19	<u>Electrical- cube fuse bases & 20 amp fuses (3) in Emer Gen Panel EMD -Grand Heritage Elec rm & circuits-120V 20 amp GFI bx (3)</u>								19
20	<u>-kitchen @ SE corner for meat slicer, SW rm for ice</u>								20
21	<u>machine & W side for toaster.</u>	2016	2,955						21
22	<u>Asphalt-SE drive & rear parking lot. Seal & stripe entire lot</u>	2015	22,584						22
23	<u>Concrete Sidewalk (4 sq) & Mud-Jack (9sq) on E side of bldg</u>	2015	5,655						23
24									24
25	<u>Piping, Fire Sprinkler Sys- Acadia ceiling</u>	2016	3,269						25
26	<u>Sprinkler dry heads (2)- cooler freezer</u>	2016	4,763						26
27	<u>Fire stopping -storage rm across from 1st flr elevator</u>	2016	9,660						27
28	<u>Compressor 1HP 115V, fire sys -mech rm @ empl entrance</u>	2016	3,500						28
29	<u>Door Closer, left hand (2) in rms 155 & 163</u>	2016	4,600						29
30	<u>Fire Wall sections-1st flr mech wall @ hall /stairwell by laundry</u>	2016	8,837						30
31	<u>Water Tank -1st flr mech rm</u>	2016	26,981						31
32	<u>Fire damper inspection (246) replaced thru out bldg</u>	2016	11,956						32
33	<u>Water Tank -1st flr boiler rm</u>	2016	25,700						33
34	TOTAL (lines 1 thru 33)		\$ 11,973,602	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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 12E, Carried Forward		\$ 11,973,602	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	Heater 5KW recessed -Lobby directly inside vestibule	2017	4,925						2
3	Shutters, painting (14 new + 52 existing sets) & ext fascia	2017	6,730						3
4									4
5	Electrical in kitchen for base warmer power	2017	2,875						5
6	Valve for evap coil - AC in Mech Rm	2017	3,940						6
7	Valve for Dry Pipe - Fire Sprinkler System	2017	5,420						7
8	Motor - Exhaust Fan	2017	2,995						8
9	Flooring - Arcadia Unit, resident rooms & baths	2017	16,880						9
10	Painting & Rubber Base - HR, Administrator & Touring Offices	2017	3,944						10
11	Limestone Caps for windows ledges- 2nd flr	2017	9,145						11
12	Arcadia Renov-Drywall /Studs- resident dining room & hall	2017	54,963						12
13	Flooring & Frt, vinyl -rooms 113-115, 117, 121-124	2017	5,371						13
14	2nd Flr Res Rm RENO - Crash rails	2017	5,437						14
15	2nd Flr Res Rm RENO-Painting (rms 225-238 & 207-224(32 total)	2017	48,000						15
16	Door for Walk-in Freezer	2017	4,350						16
17	Carpet Squares & Frt. for Lobby	2017	7,288						17
18	Flooring, vinyl - rms 102-104, 111-112, 116, 118-120, 125-126	2017	7,661						18
19	Transformers for 1st floor AC Unit	2017	2,645						19
20	Compressor - 3rd flr air handling unit - Nurse Station	2017	4,395						20
21	Add'l -flooring, vinyl - rms 113-115, 117, 121-124	2018	9,740						21
22	Electrical - conduit/wiring for TVs- (10) 3rd flr rooms	2018	5,500						22
23	Add'l-flooring, vinyl: rms 102-104, 111-112, 116, 118-120, 125-126	2018	14,899						23
24	Electrical - conduit/wiring for Fire Sprinkler System	2018	9,087						24
25	Cooling System, 1.5 Ton - 3rd Floor Server Rm	2017	7,235						25
26	Carpet Squares - 1st Floor Patient Halls	2018	7,322						26
27	Condensing Unit - Air Handling Unit #5 - Storage area	2017	4,895						27
28	Flooring, Vinyl - 1st Floor Nurses Station Area	2018	12,235						28
29	Electrical - Simplex 8-zone card modual for Fire Sprinkler System	2018	3,919						29
30	Electrical - Simplex power supply for Fire Sprinkler System	2018	4,444						30
31	Flooring, Vinyl - 1st Flr corridor, lounge, & reception area	2018	5,982						31
32	Workstation Counter Tops & Cabinets (2) - 3rd Floor	2018	3,630						32
33	Smoke Detectors w/relay base (4) for Fire Alarm System	2018	2,930						33
34	TOTAL (lines 1 thru 33)		\$ 12,262,384	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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 12F, Carried Forward		\$ 12,262,384	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	Plumbing -2" P-Trap in resident rm 167 shower	2018	4,875						2
3	Pump, B&G for Boiler	2018	3,365						3
4	Asphalt - Parking Lot	2017	11,420						4
5									5
6	Compressor for air conditioning for third floor	2018	2,995						6
7	Repair leaks and add reffridgerant to air conditioner on second floor	2018	3,430						7
8	Blinds (25)	2018	8,824						8
9	Electrical wiring for rooms 102 - 104 and 111 - 126	2018	15,250						9
10	Materials and installation for window treatments	2018	16,471						10
11	Install moisture proof drywall on ceiling for six shower rooms	2018	2,400						11
12	Materials for fire sprinkler system	2018	5,354						12
13	Compressor for Air conditioner for kitchen unit	2018	5,325						13
14	New parts for 34 univents	2018	9,895						14
15	Repair water leak in boiler room	2018	5,725						15
16	Repair pipe in therapy gym	2019	2,644						16
17	Repair pipe for second floor employee restroom	2019	2,362						17
18	Fire alarm system repair	2019	4,714						18
19	Fire alarm system repair	2019	1,742						19
20									20
21	Smoke detectors -Arcardia Wing 1st and 2nd flrs	2020	19,832						21
22	Condensing Unit - 2nd floor AHU	2020	16,595						22
23	Aluminum Window screens for 2nd floor, 1st floor and Arcadia unit	2020	12,100						23
24	Backflow Device at Water Feed meter	2020	10,922						24
25	Seal Parking Lot - 77,556 sq ft	2020	8,263						25
26	AC -Walk-in Freezer- kitchen	2020	6,300						26
27	Circulating Pump -Water Heater #1 -Boiler room	2020	5,415						27
28	Drywall in kitchen / laundry room sink area	2020	4,986						28
29	Hot water pump - Water heater #2 - boiler rm	2020	4,195						29
30	Electrical for Range Timers - PT Rm, Activities, Arcadia wing	2020	3,930						30
31	Aluminum Window screens -Addl 1st/2nd flr	2020	3,922						31
32	Wall covering - Second floor corridors	2020	3,640						32
33	Glass Tile - GT-1 -1st flr dining room; PT-1 -front lobby; PTB-1 -V	2020	3,219						33
34	TOTAL (lines 1 thru 33)		\$ 12,472,494	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	34

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

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning:

06/01/2019 Ending: 05/31/2020

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 12G, Carried Forward		\$ 12,472,494	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	1
2	Nurse Call System- 1st flr	2020	3,086						2
3	Screw Tee & Ball Valve at Gas Main	2020	2,795						3
4	Plank flooring for room 167	2020	2,683						4
5	Countertops & support legs- 2nd flr conference / office	2020	2,540						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)		\$ 12,483,598	\$ 310,387		\$ 310,387	\$	\$ 9,219,571	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	\$ 3,638,803	\$ 98,704	\$ 98,704	\$		\$ 3,418,352	71
72	Current Year Purchases	95,517						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			32,354	32,354			74
75	TOTALS	\$ 3,734,320	\$ 98,704	\$ 131,058	\$ 32,354		\$ 3,418,352	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	Residents	1995 Goshen GHS		\$ 17,000	\$	\$	\$		\$ 17,000
77		Paratransit							
78									
79									
80	TOTALS			\$ 17,000	\$	\$	\$		\$ 17,000

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)			\$	16,835,109
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	409,091
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	441,445
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	32,354
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	12,654,923

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	CIP	\$ 712,256
93		
94		
95		\$ 712,256

* 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:	N/A			\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____*

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: \$ 57,227

Description: 02 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____/2021 \$ _____

13. _____/2022 \$ _____

14. _____/2023 \$ _____

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

		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)	\$			

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		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	9391	hrs	\$ 425,697		\$ 4,006	9,391	\$ 429,703	1
2	Licensed Speech and Language Development Therapist	10a	7270	hrs	329,525		2,546	7,270	332,071	2
3	Licensed Recreational Therapist			hrs						3
4	Licensed Physical Therapist	10a	10050	hrs	455,563		8,871	10,050	464,434	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			656,971		656,971	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10
11	Academic Education			hrs						11
12	Other (specify): <u>Inhal Therapy</u>	10a, 3	381		17,267			381	17,267	12
13	Other (specify): <u>X-Ray & Lab IV</u>	43, 2 & 3				192,538	111,266		303,804	13
14	TOTAL				\$ 1,228,052	\$ 192,538	\$ 783,660	27,092	\$ 2,204,250	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	\$ (4,794)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 596,485)	1,414,572		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	7,342		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,417,120	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	600,191		13
14	Buildings, at Historical Cost	12,483,595		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,751,320		16
17	Accumulated Depreciation (book methods)	(12,654,923)		17
18	Deferred Charges			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	268,441		22
23	Other(specify): CIP	712,256		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,160,880	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,578,000	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 257,076	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	579,664		30
31	Accrued Taxes Payable (excluding real estate taxes)	18,475		31
32	Accrued Real Estate Taxes(Sch.IX-B)	597,103		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	154,160		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,606,478	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,606,478	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,971,522	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,578,000	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,199,952	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,199,952	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(703,266)	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)	\$ (703,266)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	474,836	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 474,836	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,971,522	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Palos Hts East

0049478

Report Period Beginning: 06/01/2019

Ending: 05/31/2020

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	\$ 18,760,262	1
2	Discounts and Allowances for all Levels	(9,980,542)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,779,720	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	7,496,021	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 7,496,021	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,786	12
13	Barber and Beauty Care	3,577	13
14	Non-Patient Meals	661	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,449,909	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	148,919	19
20	Radiology and X-Ray	155,971	20
21	Other Medical Services	58,376	21
22	Laundry	4	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,819,203	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>	1,227,971	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,227,971	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,322,915	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,950,544	31
32	Health Care	8,442,767	32
33	General Administration	5,037,470	33
	B. Capital Expense		
34	Ownership	3,344,523	34
	C. Ancillary Expense		
35	Special Cost Centers	976,426	35
36	Provider Participation Fee	274,451	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,026,181	40
41	Income before Income Taxes (line 30 minus line 40)**	(703,266)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (703,266)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 3,139,007	44
45	Private Pay - Net Inpatient Revenue	1,115,508	45
46	Medicare - Net Inpatient Revenue	3,043,423	46
47	Other-(specify) <u>Hospice</u>	308,720	47
48	Other-(specify) <u>Insurance</u>	1,173,062	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,779,720	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	2,064	2,221	\$ 112,102	\$ 50.47	1
2	Assistant Director of Nursing	6,931	7,458	305,832	41.01	2
3	Registered Nurses	62,132	66,853	2,413,168	36.10	3
4	Licensed Practical Nurses	22,734	24,461	739,305	30.22	4
5	CNAs & Orderlies	100,328	108,083	1,675,532	15.50	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	28,050	30,079	1,363,495	45.33	7
8	Rehab/Therapy Aides	24,720	26,509	787,735	29.72	8
9	Activity Director	9,464	10,163	153,784	15.13	9
10	Activity Assistants					10
11	Social Service Workers	7,133	7,676	188,860	24.60	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	29,282	31,517	499,137	15.84	15
16	Dishwashers					16
17	Maintenance Workers	3,252	3,464	87,124	25.15	17
18	Housekeepers	19,973	21,476	293,876	13.68	18
19	Laundry	5,620	6,046	76,709	12.69	19
20	Administrator	2,080	2,080	164,684	79.18	20
21	Assistant Administrator	177	177	2,935	16.58	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	28,756	30,868	638,207	20.68	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	1,885	2,018	31,781	15.75	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	667	725	8,763	12.09	33
34	TOTAL (lines 1 - 33)	355,248	381,874	\$ 9,543,029 *	\$ 24.99	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	14,005	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)		\$ 14,005		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	48	\$ 2,940	10, 3	50
51	Licensed Practical Nurses	452	20,360	10, 3	51
52	Certified Nurse Assistants/Aides	2,354	72,961	10, 3	52
53	TOTAL (lines 50 - 52)	2,854	\$ 96,261		53

Facility Name & ID Number

Manorcare of Palos Hts East

STATE OF ILLINOIS

0049478

Report Period Beginning:

06/01/2019

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Ending: 05/31/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kimberly Saggese (June 19)	Administrator	0	\$ 19,899
Kelly Ciger (July 19 - May 20)	Administrator	0	147,720
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 167,619

B. Administrative - Other

Description	Amount
Various Home Office Services - See Page 8 for breakdown	\$ 619,580
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$ 619,580

C. Professional Services

Vendor/Payee	Type	Amount
Various	Legal Fees	\$ 27,243
Legal Fees were adjusted off via Page 5, Line 22, therefore, no detail schedule is attached.		
Various	Collections	17,593
AR Collection Costs were adjusted off via Page 5A, Lines 6 & 7, therefore, no detail schedule is attached.		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 44,836

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 44,742
Unemployment Compensation Insurance	30,797
FICA Taxes	695,535
Employee Health Insurance	508,524
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	
401K	59,603
Appreciation, Oth Benefits & Mktg Adj	15,063
Tuition Program	5,000
SMSP Match	
Employee Uniforms	10,428
Home Office Allocation	78,730
TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,448,422

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$ 1,990
Advertising: Employee Recruitment	38,962
Health Care Worker Background Check (Indicate # of checks performed 389)	11,437
Patient Background Checks	649
Dues & Subscriptions	5,433
Association Dues	11,974
Advertising	19,878
Other Licenses and Permits	6,675
Less: Non-Allowable Association Dues	(3,374)
Less: Public Relations Expense	()
Non-allowable advertising	(19,878)
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 79,587

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	11,716
Includes travel expense to the Home Office in Toledo, OH for regional meetings	
Seminar Expense	
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 11,716

* Attach copy of IMRF notifications

**See instructions.

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IHCA \$5,909 & AHCA \$2,754
- (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 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 69,387 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. 7/28/18
- (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. \$ 274,451
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 661
- (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?
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? YES
- (19) 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.