

		FOR BHF USE					

LL1

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0049577

Facility Name: Manorcare of Naperville

Address: 200 Martin Avenue Naperville 60540
Number City Zip Code

County: DuPage

Telephone Number: (630) 355-4111 Fax # (630) 355-4156

HFS ID Number:

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

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Gary Geise Telephone Number: (419) 252-5731
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/11 to 05/31/12 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed)
(Type or Print Name) Barry A. Lazarus
(Title) Vice President, Reimbursement

Paid Preparer

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

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

Facility Name & ID Number Manorcare of Naperville# 0049577 Report Period Beginning: 06/01/11 Ending: 05/31/12

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>118</u>	Skilled (SNF)	<u>118</u>	<u>43,188</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>118</u>	TOTALS	<u>118</u>	<u>43,188</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,008</u>	<u>3,739</u>	<u>22,944</u>	<u>34,691</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>8,008</u>	<u>3,739</u>	<u>22,944</u>	<u>34,691</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 80.33%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

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

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

YES ☐NO ☒

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

Date started 11/1/81

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

YES ☒Date 04/07/11NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 117 and days of care provided 16,041Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
	A. General Services	1	2	3	4	5	6	7	8	9	10
1	Dietary	363,685	14,977	3,727	382,389		382,389		382,389		1
2	Food Purchase		252,209		252,209		252,209	(947)	251,262		2
3	Housekeeping	161,961	25,986	1,125	189,072		189,072		189,072		3
4	Laundry	55,430	24,293	100	79,823		79,823		79,823		4
5	Heat and Other Utilities			160,737	160,737	2,857	163,594		163,594		5
6	Maintenance	50,094	8,160	71,266	129,520		129,520		129,520		6
7	Other (specify):* Med Waste			1,279	1,279		1,279		1,279		7
8	TOTAL General Services	631,170	325,625	238,234	1,195,029	2,857	1,197,886	(947)	1,196,939		8
	B. Health Care and Programs										
9	Medical Director			26,000	26,000		26,000		26,000		9
10	Nursing and Medical Records	3,292,000	335,102	84,023	3,711,125	18,028	3,729,153		3,729,153		10
10a	Therapy	2,142,537	8,555	113,561	2,264,653		2,264,653		2,264,653		10a
11	Activities	119,126	2,947	3,834	125,907		125,907	(114)	125,793		11
12	Social Services	186,137		20,648	206,785		206,785		206,785		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,739,800	346,604	248,066	6,334,470	18,028	6,352,498	(114)	6,352,384		16
	C. General Administration										
17	Administrative	118,380		759,429	877,809	(341,405)	536,404		536,404		17
18	Directors Fees										18
19	Professional Services			16,691	16,691	1,285	17,976	(17,976)			19
20	Dues, Fees, Subscriptions & Promotions			90,624	90,624	(1,285)	89,339	(50,788)	38,551		20
21	Clerical & General Office Expenses	529,499	74,593	492,848	1,096,940		1,096,940	(544,946)	551,994		21
22	Employee Benefits & Payroll Taxes			1,013,552	1,013,552	38,537	1,052,089		1,052,089		22
23	Inservice Training & Education			5,184	5,184		5,184		5,184		23
24	Travel and Seminar			3,342	3,342		3,342		3,342		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			370,027	370,027		370,027		370,027		26
27	Other (specify):* Personal Purchases							(65)	(65)		27
28	TOTAL General Administration	647,879	74,593	2,751,697	3,474,169	(302,868)	3,171,301	(613,775)	2,557,526		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,018,849	746,822	3,237,997	11,003,668	(281,983)	10,721,685	(614,836)	10,106,849		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			429,633	429,633	19,912	449,545		449,545			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,456,726	2,456,726	262,071	2,718,797	(2,462,823)	255,974			32
33	Real Estate Taxes			82,820	82,820		82,820		82,820			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			41,507	41,507		41,507		41,507			35
36	Other (specify):*											36
37	TOTAL Ownership			3,010,686	3,010,686	281,983	3,292,669	(2,462,823)	829,846			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		765,720		765,720		765,720		765,720			39
40	Barber and Beauty Shops			13,429	13,429		13,429		13,429			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			195,694	195,694		195,694		195,694			42
43	Other (specify):* IV Ther/Xray/Lab		164,428	235,411	399,839		399,839		399,839			43
44	TOTAL Special Cost Centers		930,148	444,534	1,374,682		1,374,682		1,374,682			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,018,849	1,676,970	6,693,217	15,389,036		15,389,036	(3,077,659)	12,311,377			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(947)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(135)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(65)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(10,000)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(17,976)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(378,216)	21		24
25	Fund Raising, Advertising and Promotional	(50,788)	20		25
	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 See Attached 5a	(2,619,532)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,077,659)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,077,659)		37

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

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

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

Manorcare of Naperville

Report Period Beginning:

Ending:

ID#0049577

06/01/11

05/31/12

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Wages - Marketing	\$ (124,833)	21	1
2	P/R O/H Alloc - Mktg	(30,853)	21	2
3	HCP Lease Interest	(2,462,823)	32	3
4	Vending Income	(909)	21	4
5	Misc. Income		21	5
6	Activity Income	(114)	11	6
7	Loss on disposal of Fixed Asset		36	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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26				26
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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	(2,619,532)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Naperville # 0049577 Report Period Beginning: 06/01/11 Ending: 05/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(947)	0	0	0	0	0	0	0	0	0	0	(947)	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	(947)	0	0	0	0	0	0	0	0	0	0	(947)	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	(114)	0	0	0	0	0	0	0	0	0	0	(114)	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	(114)	0	0	0	0	0	0	0	0	0	0	(114)	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	(17,976)	0	0	0	0	0	0	0	0	0	0	(17,976)	19
20	Fees, Subscriptions & Promotions	(50,788)	0	0	0	0	0	0	0	0	0	0	(50,788)	20
21	Clerical & General Office Expenses	(544,946)	0	0	0	0	0	0	0	0	0	0	(544,946)	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):*	(65)	0	0	0	0	0	0	0	0	0	0	(65)	27
28	TOTAL General Administration	(613,775)	0	0	0	0	0	0	0	0	0	0	(613,775)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(614,836)	0	0	0	0	0	0	0	0	0	0	(614,836)	29

Summary B

05/31/12

[illegible]

VII. RELATED PARTIES

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

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

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

☒ YES ☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	\$ 759,429	HCR Manor Care Services, LLC	100.00%	\$ 759,429	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	7,018,849	Heartland Employment Services, LLC	100.00%	7,018,849		4
5	V	10a	Therapy Management	13,403	Heartland Rehabilitation Services, LLC	100.00%	13,403		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			\$ 7,791,681			\$ 7,791,681	\$ *	14

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

Facility Name & ID Number

Manorcare of Naperville

0049577

Report Period Beginning:

06/01/11

Ending:

05/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heartland of Canton IL, LLC	Canton				1
2			Heartland of Champaign IL, LLC	Champaign				2
3			Heartland of Decatur IL, LLC	Decatur				3
4			Heartland of Galesburg IL, LLC	Galesburg				4
5			Heartland of Henry IL, LLC	Henry				5
6			Heartland of Macomb IL, LLC	Macomb				6
7			Heartland of Moline IL, LLC	Moline				7
8			Heartland of Normal IL, LLC	Normal				8
9			Heartland of Paxton IL, LLC	Paxton				9
10			Heartland of Peoria IL, LLC	Peoria				10
11			Heartland-Riverview of East Peoria IL, LLC	East Peoria				11
12			Manor Care at Arlington Heights	Arlington Heights				12
13			Manor Care of Elgin IL, LLC	Elgin				13
14			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				14
15			Manor Care - Highland Park	Highland Park				15
16			Manor Care of Hinsdale IL, LLC	Hinsdale				16
17			Manor Care of Homewood IL, LLC	Homewood				17
18			Manor Care of Kankakee IL, LLC	Kankakee				18
19			Manor Care of Libertyville IL, LLC	Libertyville				19
20			Manor Care of 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 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 Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				5
6								6
7								7
8								8
9								9
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11								11
12								12
13								13
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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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

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

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

HCR Manor Care Services, LLC

Street Address

333 North Summit Street

City / State / Zip Code

Toledo, OH 43604-2617

Phone Number

(419) 252-5500

Fax Number

(419) 254-5495

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities - Pooled	Accumulated Cost	3,765,230,368	731 NFs, HHs,Reha	\$ 775,999	\$	13,861,258	\$ 2,857	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs			13,861,258	0	2
3	5	Utilities - Direct to Central Div	Accumulated Cost	803,363,605	92 NFs			13,861,258	0	3
4	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	474,102,184	48 NFs			13,861,258	0	4
5	10	Nursing - Pooled	Accumulated Cost	3,765,230,368	731 NFs, HHs,Reha	485,056	352,684	13,861,258	1,786	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	3,905,972	1,829,606	13,861,258	16,242	6
7	10	Nursing - Direct to Central Div	Accumulated Cost	803,363,605	92 NFs			13,861,258	0	7
8	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	474,102,184	48 NFs			13,861,258	0	8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,765,230,368	731 NFs, HHs,Reha	71,430,003	38,287,220	13,861,258	262,961	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	23,601,055	18,695,747	13,861,258	98,137	10
11	17	Gen/Admin-Direct to Central Div	Accumulated Cost	803,363,605	92 NFs	1,782,698	1,278,408	13,861,258	30,759	11
12	17	Gen/Admin-Direct to MW Div SNFs	Accumulated Cost	474,102,184	48 NFs	895,017	639,204	13,861,258	26,167	12
13	22	Empl Bnfts - Pooled	Accumulated Cost	3,765,230,368	731 NFs, HHs,Reha	2,952,374		13,861,258	10,869	13
14	22	Empl Bnfts -Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	6,653,909		13,861,258	27,668	14
15	22	Empl Bnfts-Direct to Central Div	Accumulated Cost	803,363,605	92 NFs			13,861,258	0	15
16	22	Empl Bnfts - Direct to MW Div SNFs	Accumulated Cost	474,102,184	48 NFs			13,861,258	0	16
17	30	Depreciation - Pooled	Accumulated Cost	3,765,230,368	731 NFs, HHs,Reha	4,719,938		13,861,258	17,376	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,333,512,949	353 NFs	609,966		13,861,258	2,536	18
19	30	Deprec - Direct to Central Div	Accumulated Cost	803,363,605	92 NFs			13,861,258	0	19
20	30	Depr -Direct to MW Div SNFs	Accumulated Cost	474,102,184	48 NFs			13,861,258	0	20
21										21
22	32	Pooled Interest	Accumulated Cost	3,765,230,368		26,343,470		13,861,258	96,980	22
23	32	Directly Assigned Interest				18,851,990			165,091	23
24		H/O Costs Allocated to Non-SNFs & Other Divisions				32,615,916				24
25	TOTALS					\$ 195,623,363	\$ 61,082,869		\$ 759,429	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	Conv Sub Debentures		X	Various			\$ 2,480,995	\$ 2,480,995		0.0665	\$ 165,091	1		
2												2		
3												3		
4												4		
5												5		
	Working Capital													
6												6		
7	Pooled Interest										96,980	7		
8	Interest Expense / Interest Income										(6,097)	8		
9	TOTAL Facility Related						\$ 2,480,995	\$ 2,480,995			\$ 255,974	9		
	B. Non-Facility Related*													
10												10		
11												11		
12												12		
13												13		
14	TOTAL Non-Facility Related						\$	\$			\$	14		
15	TOTALS (line 9+line14)						\$ 2,480,995	\$ 2,480,995			\$ 255,974	15		

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

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

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

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

B. Real Estate Taxes

			Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.			\$	70,880	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.)			\$	79,264	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	8,383	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	74,437	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.)			\$		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 \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	82,820	7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2007	69,497	8		
		2008	72,920	9		
		2009	75,453	10		
		2010	77,324	11		
		2011	81,204	12		
Line 2: \$79,263.89 = \$38,662.13 for 2nd half of 2010 + \$40,601.76 for 1st half of 2011						
Line 4: \$74,436.76 = \$40,601.76 for 2nd half of 2011 + \$33,835.00 for Jan - May 2012.						

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Manorcare of Naperville

COUNTY
DuPage

FACILITY IDPH LICENSE NUMBER
0049577

CONTACT PERSON REGARDING THIS REPORT
Gary Geise

TELEPHONE
(419) 252-5731
FAX #:
(419) 254-5495

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

	(A)	(B)	(C)	(D)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	07-24-209-006	See Attached	\$ 81,203.52	\$ 81,203.52
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 81,203.52	\$ 81,203.52

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:	31,172	B. General Construction Type:	Exterior	Masonry	Frame	Steel	Number of Stories	1
------------------------	---------------	--------------------------------------	-----------------	----------------	--------------	--------------	--------------------------	----------

C. Does the Operating Entity? ☐ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☒ (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		1981	\$ 32,377	1
2	Facility		2009	\$ 37,469	2
3	TOTALS			\$ 69,846	3

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/11

Ending:

05/31/12

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	98			1967	\$ 631,081	\$ 13,461		\$ 13,461	\$	\$ 1,712,736
5	20			1988	1,159,909					
6				2009	647,796					
7										
8										
	Improvement Type**									
9	Current Year Depreciation					266,580		266,580		3,149,366
10				1988	144,949					
11				1989	18,122					
12				1990	68,243					
13				1991	415,119					
14				1992	84,655					
15				1993	123,500					
16				1994	101,520					
17				1995	138,803					
18	REMODEL/UPGRADE RESIDENT ROOMS			1996	37,545					
19	CORPORATE OVERHEAD-RESIDENT RMS (See Line 32)			1996	7,272					
20	PLUMBING REPAIRS			1996	1,341					
21	WALLCOVERINGS			1996	3,590					
22	CONCRETE WALKWAY/DRIVEWAY			1996	7,489					
23	ELECTRICAL/LIGHTING			1996	12,176					
24	WALLCOVERINGS			1996	15,435					
25	PLUMBING			1996	4,900					
26	CARPETING			1996	5,738					
27	SECURITY SYSTEM			1996	1,668					
28	FRONT ENTRANCE REPAIR			1996	2,551					
29	REMODEL NURSES STATION			1996	12,886					
30	PAINTING			1996	2,968					
31	WALK-IN FREEZER			1996	15,411					
32	CORP OH-Resident RMS Per 7/06 Capital Rate Adjustments			1996	(7,272)					
33	ROOF REPAIRS			1997	2,823					
34	CARPET & INSTALLATION			1997	3,701					
35	WALLCOVERINGS			1997	11,798					
36	CABINETRY			1997	15,765					

*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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	ELECTRICAL	1997	\$ 10,658	\$		\$	\$	\$	37
38	REMOVE WALL HEATER	1997	2,592						38
39	REPLACE CEILING TILES	1997	12,471						39
40	SHOWER ROOM RENOVATION	1997	14,484						40
41	NURSES STATION REMODEL	1997	3,000						41
42	DOORS/INSTALLATION/SIGNS	1997	3,888						42
43	DECORATING	1997	20,000						43
44	INSTALL SUNDECK	1997	4,495						44
45	CORPORATE OVERHEAD	1997	10,516						45
46	Per 7/06 Cap Rate Adjustments	1997	(16,481)						46
47	INSTALL B & G PUMPS	1997	4,089						47
48	INSTALL CONDENSING UNIT	1997	1,380						48
49	INSTALL DOORS/CASING	1997	6,050						49
50	INSTALL BOILER	1997	68,932						50
51	FACILITY PLAN ALLOC	1997	5,965						51
52	NURSE CALL SYSTEM	1997	1,430						52
53	WALL REPAIRS/DRYWALL	1997	5,450						53
54	INSTALL WALL CABINET	1997	3,193						54
55	INSTALL TV & PHONE JACKS	1997	1,992						55
56	WATER HEATER	1997	8,000						56
57	NURSES STATION WORK	1997	2,487						57
58	ROOF WORK	1997	1,809						58
59	SECURITY SYSTEM	1997	23,833						59
60	WALL VINYL/CORNER GUARDS	1997	2,982						60
61	REMOVE & REPLACE SIDEWALK	1997	16,092						61
62	CARPENTRY WORK	1997	3,346						62
63	PROFESSIONAL FEES	1997	678						63
64	LIGHTING	1997	783						64
65	PLUMBING	1997	1,184						65
66	ROOF WORK	1998	52,386						66
67	CARPENTRY WORK	1998	4,240						67
68	CARPETING/FLOORING	1998	32,974						68
69	PAINTING/WALL COVERINGS	1998	20,295						69
70	TOTAL (lines 4 thru 69)		\$ 4,026,675	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	70

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

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/11

Ending:

05/31/12

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,026,675	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	<u>ELECTRICAL</u>	1998	3,746						2
3	<u>REMOVE & INSTALL PHONE SYSTEM</u>	1998	4,790						3
4	<u>REPLACE ALARM PANEL</u>	1998	2,065						4
5	<u>DECORATING</u>	1998	28,802						5
6	<u>GENERAL CONTRACTOR FEES</u>	1998	4,167						6
7	<u>CORPORATE OVERHEAD (See Line 25)</u>	1998	1,651						7
8	<u>PLUMBING</u>	1998	1,704						8
9	<u>REMOVE & INSTALL RETROFITS</u>	1998	3,559						9
10	<u>FLOORING</u>	1998	18,406						10
11	<u>PLUMBING</u>	1998	13,632						11
12	<u>LIGHTING FIXTURES</u>	1998	1,436						12
13	<u>ELECTRICAL</u>	1998	19,502						13
14	<u>HVAC</u>	1998	1,990						14
15	<u>PAINTING/WALLCOVER</u>	1998	3,879						15
16	<u>GENERAL CONTRACTORS FEES</u>	1998	8,900						16
17	<u>DOORS/WINDOWS</u>	1998	11,403						17
18	<u>ROOFING</u>	1998	109,296						18
19	<u>FINISH/STUD</u>	1998	8,118						19
20	<u>CARPENTRY</u>	1998	6,227						20
21	<u>SIGNAGE</u>	1998	17,066						21
22	<u>DECORATING (CORRECTION TO LINE7,PAGE 12B)</u>	1998	(4,392)						22
23	<u>CORPORATE OVERHEAD Per 7/06 Capital Rate Adjustment</u>	1998	(1,652)						23
24	<u>FINISH/STUD</u>	1999	28,613						24
25	<u>PAINTING/WALLCOVERING</u>	1999	10,000						25
26	<u>ELECTRICAL</u>	1999	1,626						26
27	<u>SIGNAGE</u>	1999	4,109						27
28	<u>MILLWORK</u>	1999	909						28
29	<u>REPAIR BOILER</u>	1999	5,995						29
30	<u>WELDER/GENERATOR</u>	1999	2,367						30
31	<u>HVAC</u>	1999	1,356						31
32	<u>BI - Air Separator/Boiler Piping</u>	1999	4,366						32
33	<u>INSTALL DAMPERS</u>	1999	6,925						33
34	TOTAL (lines 1 thru 33)		\$ 4,357,236	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,357,236	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	FURNISHINGS (See Line 5)	1999	10						2
3	FURNISHINGS - 7/06 Cap Rate Audit Adj.	1999	(10)						3
4	ACCESS PANELS/DRYWALL	1999	7,467						4
5	EXTERIOR LIGHTING	1999	15,290						5
6	CARPET	1999	5,034						6
7	DOOR HARDWARE	1999	371						7
8	DOOR HARDWARE	1999	737						8
9	GUTTERS	2000	23,026						9
10	CONCRETE WORK	1999	4,447						10
11	CONCRETE SIDEWALK	1999	3,540						11
12	CONCRETE BRIDGE	1999	15,660						12
13	FASCIA	2000	2,559						13
14	RESIDENT RM BUILT-IN CABINETS	2000	1,595						14
15	PAINTING - EXTERIOR BLDG	2000	4,525						15
16	SECURE CARE SYSTEM	2000	17,096						16
17	DOOR & FRAME	2000	2,419						17
18	THERMOSTAT	2000	1,125						18
19	DOOR & EXHAUST PIPING	2000	3,113						19
20	CONCRETE FLOOR - KITCHEN	2000	860						20
21	PIPING - HOT WATER	2000	2,425						21
22	ELECTRICAL	2000	1,557						22
23	DOORS	2000	6,817						23
24	EXHAUST FAN	2001	4,194						24
25	DOORS	2001	480						25
26	ROOF INSPECTION (See Line 29)	2001	650						26
27	ROOF INSPECTION- 7/06 Cap Rate Audit Adj.	2001	(650)						27
28	Sealant on Windows	2001	5,300						28
29	Carpentry-Renovation	2002	70,192						29
30	5/31/99 Audit Adjustment	2002	(20,388)						30
31	ROOF	2002	17,964						31
32	Carpet, VWC, Corner Guards	2002	84,317						32
33	Doors and Drywall	2002	11,422						33
34	TOTAL (lines 1 thru 33)		\$ 4,650,379	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/11

Ending:

05/31/12

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 4,650,379	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	<u>ROOF</u>	2002	15,719						2
3	<u>ROOF</u>	2002	8,982						3
4	<u>Renovation-Paving</u> (See Line 33)	2004	6,053						4
5	<u>CARPET</u>	2003	538						5
6	<u>vec-Vinyl Wallcovering</u>	2003	534						6
7	<u>FREIGHT ON CARPET</u>	2003	43						7
8	<u>BORDER</u>	2003	99						8
9	<u>VWC-Vinyl Wallcovering</u>	2003	700						9
10	<u>CARPET</u>	2003	809						10
11	<u>VWC-Vinyl Wallcovering</u>	2003	327						11
12	<u>VWC-Vinyl Wallcovering</u>	2003	2,075						12
13	<u>VWC-Vinyl Wallcovering</u>	2003	7,961						13
14	<u>VWC-Vinyl Wallcovering</u>	2003	493						14
15	<u>CARPET</u>	2003	1,794						15
16	<u>METAL DOORS</u>	2003	6,557						16
17	<u>DOORS</u>	2003	9,688						17
18	<u>Renovation-Interest</u> (See Line 32)	2003	5,743						18
19	<u>Renovation-Development Cost</u> (See Line 32)	2003	63,684						19
20	<u>Renovation-Flooring</u>	2003	1,270						20
21	<u>Renovation-HVAC</u>	2003	38,041						21
22	<u>Renovation-A/C Thru Wall</u>	2003	1,014						22
23	<u>Renovation-Basic Electrical</u>	2003	104,524						23
24	<u>Renovation-Engineering</u>	2003	11,737						24
25	<u>Renovation-Plan Reviews</u> (See Line 32)	2003	3,142						25
26	<u>VWC-Vinyl Wallcovering</u>	2003	327						26
27	<u>SMOKE WALL</u>	2003	5,866						27
28	<u>VWC-Vinyl Wallcovering</u>	2003	327						28
29	<u>7/06 Capital Rate Audit Adj. (*=related to 7/6 Cap Rate Adj.)</u>	2003	(66,188)						29
30	<u>Renovation-Paving - 7/06 Capital Rate Audit Adj.</u>	2003	(6,053)						30
31	<u>Renovation-General O/H</u> (See Line 29)	2004	34,670						31
32	<u>Renovation-Interest</u> (See Line 29)	2004	2,459						32
33	<u>Renovation--Carpentry Sub-Contracting</u>	2004	26,147						33
34	TOTAL (lines 1 thru 33)		\$ 4,939,460	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 4,939,460	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	Renovation-Millwork	2004	4,530						2
3	Renovation-HM Doors/Frames	2004	17,940						3
4	Renovation-Basic Electrical	2004	4,726						4
5	Renovation-Ceramic Tile	2004	11,799						5
6	Renovation-Resilient Floor	2004	16,580						6
7	Renovation-Carpet & Pads	2004	786						7
8	Renovation-Wall Coverings	2004	5,962						8
9	Renovation- Corner Guards	2004	83						9
10	CREDIT ON Vinyl Wallcovering	2004	(26)						10
11	CREDIT ON Vinyl Wallcovering	2003	(327)						11
12	Renovation-General O/H (See Line 29)	2004	5,869						12
13	Renovation-Interest (See Line 29)	2004	247						13
14	Renovation-HM Doors/Frames	2004	4,752						14
15	Renovation-Resilient Floor (See Line 29)	2004	22,203						15
16	Renovation-Carpet & Pads	2004	684						16
17	Renovation-Wall Covering	2004	5,343						17
18	Renovation-Basic Electric	2004	2,639						18
19	EXTERIOR SERVICE DOOR	2004	979						19
20	INSTALL HOLLOW METAL DOOR	2004	1,539						20
21	KITCHEN RENOVATION	2004	20,000						21
22	ROOF RETAINAGE	2004	4,990						22
23	KITCHEN RENOVATION	2004	14,400						23
24	CARPET	2004	593						24
25	ADD' COST FOR ROOF	2004	2,246						25
26	Per 7/06 Capital Rate Audit Adjustment	2004	(82,826)						26
27	CARPET	2005	610						27
28	INSTALL DOORS	2005	5,315						28
29	Renov - Site Preparation	2005	47,133						29
30	Renov - Asphalt Paving	2005	17,075						30
31	CONCRETE SLAB	2005	2,085						31
32	OUTDOOR LIGHTING	2005	2,890						32
33	sidewalk & railing	2005	16,542						33
34	TOTAL (lines 1 thru 33)		\$ 5,096,821	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 5,096,821	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	VWC	2005	236						2
3	VWC	2005	2,952						3
4	2 Fire rated access hatch	2005	3,225						4
5	Electrical service	2005	3,095						5
6	Renov - Carpentry-subcontr	2005	54,735						6
7	Renov - HM Doors & Frames & Tile	2005	18,760						7
8	Renov -Resilient Flooring	2005	17,700						8
9	Renov -Wallcovering	2005	21,697						9
10	Renov -General Overhead & Interest	2005	23,169						10
11	Renov -General Overhead & Interest - 7/06 Cap Audit Adj.s	2005	(23,169)						11
12	Renov - Basic Electrical	2005	6,835						12
13	Carpentry Renovation 7/06 Capital Rate Audit Adjustment	2002	(70,192)						13
14	Carpet, VWC, Corner Guards 7/06 Capital Rate Audit Adjustmen	2002	(84,317)						14
15	7/06 Capital Rate Audit Adjusment	2002	50,715						15
16	GROUND CIRCUITS	2006	714						16
17	2 ALUMINUM WINDOWS	2006	2,620						17
18	2 SHOWER DOORS	2006	1,350						18
19	electrical	2006	6,557						19
20	plan review	2006	5,952						20
21	2 shower doors	2006	1,386						21
22	sprinkler system	2006	4,239						22
23	HALLWAY DOOR	2006	1,242						23
24	ROOFING	2007	6,225						24
25	doors	2007	9,287						25
26	000000002207 WINDOWS	2007	3,255						26
27	000000002210 2106 CRPNTRY ACT RM,DR,NRS STN	2007	65,195						27
28	000000002211 2106 CRPNTRY ACT RM,DR,NRS STN	2007	27,787						28
29	000000002215 2106 CRPNTRY ACT RM,DR,NRS STN	2007	1,022						29
30	000000002223 FLOORING IN RESTROOMS	2007	18,545						30
31	000000002238 0307 CARPENTRY FOR RENOVA	2008	591,885						31
32	000000002239 0307 CARPENTRY FOR RENOVA	2008	4,258						32
33	000000002240 0307 CARPENTRY FOR RENOVA	2008	172,562						33
34	TOTAL (lines 1 thru 33)		\$ 6,046,344	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

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 12F, Carried Forward		\$ 6,046,344	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	000000002248 Sprinkler System	2007	1,500						2
3	000000002270 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,400						3
4	000000002271 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,480						4
5	000000002272 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	11,987						5
6	000000002277 sheet vinyl in 8 res rms	2008	21,560						6
7	000000002280 roofing	2008	6,258						7
8	000000002281 data phone lines	2008	6,588						8
9	000000002283 1507 GENERATOR	2008	4,541						9
10	000000002284 1507 GENERATOR	2008	181						10
11	000000002224 CONCRETE FOR FRONT PORCH	2007	4,995						11
12	000000002235 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	31,524						12
13	000000002236 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	92,135						13
14	000000002237 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	3,955						14
15	000000002295 STONWORK BRICK AND LANDSCAPE	2008	22,715						15
16	000000002302 2 brick walls	2008	4,415						16
17	000000002303 inter ctvd landscape	2008	14,429						17
18	000000002330 1507 GENERATOR	2009	2,223						18
19	000000002287 GENERATOR	2008	69,365						19
20	000000002320 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	8,163						20
21	000000002321 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	270						21
22	000000002288 CARPET (Service Corridor)	2008	5,000						22
23	000000002289GENERATOR	2008	10,617						23
24	000000002290 FLOORING (Serv Corr, Publc RR & Lounge	2008	3,000						24
25	000000002293 2 roof exhausters	2008	3,251						25
26	000000002298 WALL PACK	2008	520						26
27	000000002309 20 AMP CIRCUITS	2008	2,260						27
28	000000002313 CARPET AND WALLCOVERING (Heritage Hallw	2008	8,860						28
29	000000002318 ADJ RESTROOM FLOORING (10/07)	2008	7,500						29
30	000000002327 CARPET AND WALLCOVERING (Main Hallway)	2009	1,524						30
31	000000002328 1507 GENERATOR	2009	29,830						31
32	000000002329 1507 GENERATOR	2009	161,091						32
33	000000002343PT ADD -WATER/SEWER/UTILITIES	2009	17,900						33
34	TOTAL (lines 1 thru 33)		\$ 6,609,381	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	34

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

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		\$ 6,609,381	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	1
2	000000002343PT ADD -PAVING/PARKING	2009	7,200						2
3	000000002343PT ADD -SITE CONCRETE	2009	31,960						3
4	000000002343PT ADD -SITE PREPARTATION	2009	70,720						4
5	000000002343PT ADD -FENCING	2009	920						5
6	000000002343PT ADD -CONCRETE SIDEWALKS	2009	18,790						6
7	000000002344PT ADD -LANDSCAPING	2009	28,135						7
8	000000002345PT ADD -PERMANENT FENCING	2009	2,569						8
9	000000002334DRIVEWAY BALLARD LIGHT	2009	3,170						9
10	000000002348 1507 RENO - CONCRETE SIDEWALKS	2009	3,669						10
11	000000002336PT ADD -ARCH & ENGINEER COST	2009	80,174						11
12	000000002336PT ADD -PERMIT FEES	2009	7,128						12
13	000000002342PT ADD -RESILIENT FLOORING	2009	2,318						13
14	000000002342PT ADD -WALL COVERING	2009	7,129						14
15	000000002346PT ADD -FIRE SPRINKLER SYSTEM	2009	17,052						15
16	000000002346PT ADD -BASIC ELECTRICAL	2009	60,375						16
17	000000002352NEW MDS OFFICE	2009	17,173						17
18	0000000023540809 ROOF REPLACE - PARTIAL	2009	5,081						18
19	0000000023540809 ROOF REPLACE - TEAR OFF & REPLACE	2009	168,510						19
20	000000002355KITCHEN DOOR	2009	3,785						20
21	000000002360DINING ROOM SINK	2009	3,385						21
22	0000000023659 WINDOWS & SILLS	2010	15,850						22
23	000000002366BATHROOM FAUCETS & CHROME	2010	7,540						23
24	000000002374 ALUMINUM GATE	2010	2,327						24
25	000000002373 RESIDENT ROOM RECEPTACLE UPGRADE	2010	8,839						25
26	000000002375 85 GAL WATER HEATER	2010	11,966						26
27	000000002404 OVERLAY PARKING LOT	2011	24,916						27
28	000000002405 Additional Parking Lot	2011	2,329						28
29	000000002406 2 ALUMINUM FRAME GATES	2011	4,455						29
30	000000002418 EXTERIOR DOOR & FRAME	2011	6,700						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,233,547	\$ 280,041		\$ 280,041	\$	\$ 4,862,102	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	\$1,922,059	\$149,592	\$149,592	\$		\$1,529,975	71
72	Current Year Purchases	52,803						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			19,912	19,912			74
75	TOTALS	\$1,974,862	\$149,592	\$169,504	\$19,912		\$1,529,975	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$9,278,255	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$429,633	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$449,545	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$19,912	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$6,392,077	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	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: \$41,507
- 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

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

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

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

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

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

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

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

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

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a	14714	hrs	\$ 646,247	28	\$ 1,890	\$ 1,738	14,742	\$ 649,875	1
2	Licensed Speech and Language Development Therapist	10a	5088	hrs	223,476			48	5,088	223,524	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	14418	hrs	633,262	200	13,590	6,769	14,618	653,621	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				765,720		765,720	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhal Ther</u>	10a				1,375	93,228		1,375	93,228	12
13	Other (specify): <u>IV Ther/Xray/Lab</u>	43, 2 & 3					235,411	164,428		399,839	13
14	TOTAL				\$ 1,502,985	1,603	\$ 344,119	\$ 938,703	35,823	\$ 2,785,807	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	\$ (23,397)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (789,181))	1,880,839		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,610		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,861,052	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	69,846		13
14	Buildings, at Historical Cost	7,233,547		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,974,862		16
17	Accumulated Depreciation (book methods)	(6,392,077)		17
18	Deferred Charges	12,767,100		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,653,278	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,514,330	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 199,053	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	592,466		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	74,437		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Payables	236,294		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,102,250	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,480,995		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,480,995	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,583,245	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,931,085	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,514,330	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (22,336,688)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (22,336,688)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,031,818)	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)	\$ (1,031,818)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	37,299,591	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 37,299,591	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 13,931,085	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Naperville# 0049577Report Period Beginning: 06/01/11Ending: 05/31/12

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

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

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,350,063	1
2	Discounts and Allowances for all Levels	(5,523,755)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,826,308	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,406,841	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,406,841	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	974	12
13	Barber and Beauty Care	15,560	13
14	Non-Patient Meals	947	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	837,279	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	103,263	19
20	Radiology and X-Ray	74,555	20
21	Other Medical Services	91,377	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,123,955	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	Activity Income	114	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 114	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,357,218	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,195,029	31
32	Health Care	6,334,470	32
33	General Administration	3,474,169	33
	B. Capital Expense		
34	Ownership	3,010,686	34
	C. Ancillary Expense		
35	Special Cost Centers	1,178,988	35
36	Provider Participation Fee	195,694	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,389,036	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,031,818)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,031,818)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,008,088	44
45	Private Pay - Net Inpatient Revenue	1,065,981	45
46	Medicare - Net Inpatient Revenue	5,356,310	46
47	Other-(specify) <u>Hospice</u>	90,355	47
48	Other-(specify) <u>Insurance</u>	1,305,574	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,826,308	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,936	2,101	\$ 88,595	\$ 42.17	1
2	Assistant Director of Nursing	4,078	4,424	153,643	34.73	2
3	Registered Nurses	44,719	48,518	1,594,280	32.86	3
4	Licensed Practical Nurses	10,003	10,853	269,627	24.84	4
5	CNAs & Orderlies	76,505	83,186	1,155,982	13.90	5
6	CNA Trainees					6
7	Licensed Therapist	34,220	37,136	1,631,063	43.92	7
8	Rehab/Therapy Aides	17,066	18,521	511,474	27.62	8
9	Activity Director	6,242	6,777	119,126	17.58	9
10	Activity Assistants					10
11	Social Service Workers	7,139	7,749	186,137	24.02	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,742	24,692	363,685	14.73	15
16	Dishwashers					16
17	Maintenance Workers	1,911	2,075	50,094	24.14	17
18	Housekeepers	13,305	14,448	161,961	11.21	18
19	Laundry	5,117	5,558	55,430	9.97	19
20	Administrator	2,080	2,080	118,380	56.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,611	16,035	373,813	23.31	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	1,765	1,917	29,873	15.58	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	263,439	286,070	\$ 6,863,163 *	\$ 23.99	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	26,000	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)		\$ 26,000		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	490	\$ 34,241	10	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	490	\$ 34,241		53

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

** See instructions.

STATE OF ILLINOIS

0049577

Report Period Beginning:

06/01/11

Page 21

Ending: 05/31/12

Facility Name & ID Number

Manorcare of Naperville

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Jennifer Miller	Administrator	0	\$ 12,292	Workers' Compensation Insurance	\$ 117,412	IDPH License Fee	\$ 2,205	
Lawrence Putz	Administrator	0	106,088	Unemployment Compensation Insurance	91,367	Advertising: Employee Recruitment	2,803	
				FICA Taxes	501,199	Health Care Worker Background Check		
				Employee Health Insurance	255,707	(Indicate # of checks performed 1465)	16,032	
				Employee Meals		Patient Background Checks	638 6,380	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	7,179	
				Employee Appreciation		Association Dues	14,057	
				401K	54,565	Advertising	40,683	
				Oth Empl Benefits, Mktg Adj, & LT Incent	(13,431)	Public Relations		
				Tuition Program	3,038	Less: Non-Allowable Association Dues	(10,105)	
				SMSP Match	425	Less: Public Relations Expense	(0)	
				Employee Uniforms	3,270	Non-allowable advertising	(40,683)	
				Home Office Allocation	38,537	Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 118,380		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other								
Description			Amount					
Various Home Office Costs			\$ 759,429					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 759,429					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Foote Meyers Mielke Flowers LLC	Legal Fees		\$ 15,168				Out-of-State Travel	\$
Littler Mendelson PC	Legal Fees		1,192					
United Collection Bureau	Fees for Collections		1,615				In-State Travel	3,342
							Includes travel expense to the Home Office in Toledo, OH for regional meetings	
Legal and collection fees were adjusted off on Schedule VI, Page 5, Line 22. Therefore, no invoices are attached,								
							Seminar Expense	
JACO	Professional Consultant		(1,285)					
Consulting fees reclassified to Line 20.								
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				\$ 16,691		TOTAL (agree to Sch. V, line 24, col. 8)		\$ 3,342

* Attach copy of IMRF notifications

**See instructions.

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

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

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. ICHA \$3,952
- (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 \$10105
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 5-10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 66,310 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. \$ 195,694
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. \$ 947
- (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) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? NO
Attach invoices and a summary of services for all architect and appraisal fees.