

		FOR BHF USE					

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

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

I. IDPH License ID Number: 0049577 Facility Name: Manorcare of Naperville Address: 200 Martin Avenue Naperville 60540 County: Du Page 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: Jeff Lewandowski Telephone Number: (419) 252-5736 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/15 to 05/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) Martin D. Allen (Title) Director Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) (Telephone) () Fax # () MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
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Facility Name & ID Number Manorcare of Naperville

0049577 Report Period Beginning: 06/01/15 Ending: 05/31/16

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>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	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>6,229</u>	<u>1,377</u>	<u>14,729</u>	<u>22,335</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>6,229</u>	<u>1,377</u>	<u>14,729</u>	<u>22,335</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.72%

D. How many bed-hold days during this year were paid by the Department? 1 (Do not include bed-hold days in Section B.)

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

None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/1/81

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 04/07/11 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 115 and days of care provided 6,477

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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 Naperville # 0049577 Report Period Beginning: 06/01/15 Ending: 05/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	280,554	12,571	173	293,298		293,298		293,298			1
2	Food Purchase		164,835		164,835		164,835	(606)	164,229			2
3	Housekeeping	142,293	16,179	686	159,158		159,158		159,158			3
4	Laundry	48,549	20,862	340	69,751		69,751		69,751			4
5	Heat and Other Utilities			171,362	171,362	2,562	173,924		173,924			5
6	Maintenance	54,809	21,427	65,437	141,673		141,673		141,673			6
7	Other (specify):* Med Waste			1,146	1,146		1,146		1,146			7
8	TOTAL General Services	526,205	235,874	239,144	1,001,223	2,562	1,003,785	(606)	1,003,179			8
	B. Health Care and Programs											
9	Medical Director			32,208	32,208		32,208		32,208			9
10	Nursing and Medical Records	2,655,725	238,584	146,280	3,040,589	8,598	3,049,187		3,049,187			10
10a	Therapy	1,571,699	6,788	76,410	1,654,897		1,654,897		1,654,897			10a
11	Activities	60,792	5,804	3,811	70,407		70,407		70,407			11
12	Social Services	241,019	17	7,070	248,106		248,106		248,106			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,529,235	251,193	265,779	5,046,207	8,598	5,054,805		5,054,805			16
	C. General Administration											
17	Administrative	113,864		613,963	727,827	(330,674)	397,153		397,153			17
18	Directors Fees											18
19	Professional Services			50,196	50,196		50,196	(50,196)				19
20	Dues, Fees, Subscriptions & Promotions			115,379	115,379		115,379	(53,543)	61,836			20
21	Clerical & General Office Expenses	425,746	66,040	516,991	1,008,777		1,008,777	(416,268)	592,509			21
22	Employee Benefits & Payroll Taxes			795,167	795,167	38,540	833,707		833,707			22
23	Inservice Training & Education			98	98		98		98			23
24	Travel and Seminar			2,809	2,809		2,809		2,809			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,061,360	1,061,360		1,061,360		1,061,360			26
27	Other (specify):*							(131)	(131)			27
28	TOTAL General Administration	539,610	66,040	3,155,963	3,761,613	(292,134)	3,469,479	(520,138)	2,949,341			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,595,050	553,107	3,660,886	9,809,043	(280,974)	9,528,069	(520,744)	9,007,325			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			348,532	348,532	13,123	361,655		361,655			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			723,342	723,342	267,851	991,193	(727,258)	263,935			32
33	Real Estate Taxes			88,676	88,676		88,676		88,676			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			36,392	36,392		36,392		36,392			35
36	Other (specify):*											36
37	TOTAL Ownership			1,196,942	1,196,942	280,974	1,477,916	(727,258)	750,658			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			195	195		195		195			38
39	Ancillary Service Centers		625,680		625,680		625,680		625,680			39
40	Barber and Beauty Shops			6,125	6,125		6,125		6,125			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			154,115	154,115		154,115		154,115			42
43	Other (specify):* IV Therapy/ X-Ray/Lab		(9,618)	232,362	222,744		222,744		222,744			43
44	TOTAL Special Cost Centers		616,062	392,797	1,008,859		1,008,859		1,008,859			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,595,050	1,169,169	5,250,625	12,014,844		12,014,844	(1,248,002)	10,766,842			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(606)	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	232	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(50)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(131)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties		21		18
19	Entertainment				19
20	Contributions	(6,841)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(33,616)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(410,566)	21		24
25	Fund Raising, Advertising and Promotional	(53,543)	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	(742,881)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,248,002)		\$	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))	\$ (1,248,002)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(626)	21	3
4	Donations Revenue	(17)	21	4
5	Accounting/Collection Fees	(14,980)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(727,258)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(742,881)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Naperville # 0049577 Report Period Beginning: 06/01/15 Ending: 05/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(606)	0	0	0	0	0	0	0	0	0	0	(606)	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	(606)	0	0	0	0	0	0	0	0	0	0	(606)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(48,596)	0	0	0	0	0	0	0	0	0	0	(48,596)	19
20	Fees, Subscriptions & Promotions	(53,543)	0	0	0	0	0	0	0	0	0	0	(53,543)	20
21	Clerical & General Office Expenses	(417,868)	0	0	0	0	0	0	0	0	0	0	(417,868)	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):*	(131)	0	0	0	0	0	0	0	0	0	0	(131)	27
28	TOTAL General Administration	(520,138)	0	0	0	0	0	0	0	0	0	0	(520,138)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(520,744)	0	0	0	0	0	0	0	0	0	0	(520,744)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Naperville # 0049577 Report Period Beginning: 06/01/15 Ending: 05/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(727,258)	0	0	0	0	0	0	0	0	0	0	(727,258)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(727,258)	0	0	0	0	0	0	0	0	0	0	(727,258)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,248,002)	0	0	0	0	0	0	0	0	0	0	(1,248,002)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	\$ 613,963	HCR Manor Care Services, LLC	100.00%	\$ 613,963	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	5,595,050	Heartland Employment Services, LLC	100.00%	5,595,050		4
5	V	10a	Therapy Management	13,688	Heartland Rehabilitation Services, LLC	100.00%	13,688		5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 6,222,701			\$ 6,222,701	\$ *	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:

06/01/15

Ending:

05/31/16

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Heartland of Canton IL, LLC	Canton				2
3			Heartland of Champaign IL, LLC	Champaign				3
4			Heartland of Decatur IL, LLC	Decatur				4
5			Heartland of Galesburg IL, LLC	Galesburg				5
6			Heartland of Henry IL, LLC	Henry				6
7			Heartland of Macomb IL, LLC	Macomb				7
8			Heartland of Moline IL, LLC	Moline				8
9			Heartland of Normal IL, LLC	Normal				9
10			Heartland of Paxton IL, LLC	Paxton				10
11			Heartland of Peoria IL, LLC	Peoria				11
12			Heartland-Riverview of East Peoria IL, LLC	East Peoria				12
13			Manor Care at Arlington Heights	Arlington Heights				13
14			Manor Care of Elgin IL, LLC	Elgin				14
15			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				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 (East) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of 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
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/15Ending: 05/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

HCR Manor Care Services LLC

Street Address

333 North Summit Street

City / State / Zip Code

Toledo, OH 43604-2617

Phone Number

(419) 252-5500

Fax Number

(419) 254-5495

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	\$ 818,127	\$	12,288,448	\$ 2,562	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs			12,288,448	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			12,288,448	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	314,713	212,796	12,288,448	985	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	2,144,378	1,338,476	12,288,448	7,613	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			12,288,448	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	60,268,030	28,103,285	12,288,448	188,705	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	14,494,897	5,630,812	12,288,448	51,457	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs	3,257,281		12,288,448	43,127	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	5,205,729		12,288,448	16,300	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	6,264,775		12,288,448	22,240	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs			12,288,448	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	3,394,861		12,288,448	10,630	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	702,366		12,288,448	2,493	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			12,288,448	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,924,650,842		28,376,750		12,288,448	88,850	22
23	32	Directly Assigned Interest	Not Allocated			18,868,647			179,001	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				33,166,797				24
25	TOTALS					\$ 177,277,351	\$ 35,285,370		\$ 613,963	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				\$ 2,480,995	\$ 2,370,540		0.0755	\$ 179,001	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7	Pooled Interest										88,850	7	
8	Interest Expense / Interest Income										(3,916)	8	
9	TOTAL Facility Related						\$ 2,480,995	\$ 2,370,540			\$ 263,935	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	\$ 2,370,540			\$ 263,935	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.)

B. Real Estate Taxes

NOTES:

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

FACILITY NAME	<u>Manorcare of Naperville</u>	COUNTY	<u>Du Page</u>
---------------	--------------------------------	--------	----------------

CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski

A. Summary of Real Estate Tax Cost

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	

B. Real Estate Tax Cost Allocations

C. Tax Bills

Page 10A

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			2009	37,469	2
3	TOTALS			\$ 69,846	3

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

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05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	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	\$	\$ 1,766,582
5	20			1988	1,159,909					
6				2009	647,796					
7										
8										
	Improvement Type**									
9	Current Year Depreciation					216,417		216,417		4,222,128
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				1996	123,698					
19				1997	259,385					
20				1998	374,190					
21				1999	141,838					
22				2000	44,090					
23				2001	9,974					
24				2002	188,208					
25	Renovation-Paving (See Line 33)			2004	6,053					
26	CARPET			2003	538					
27	vec-Vinyl Wallcovering			2003	534					
28	FREIGHT ON CARPET			2003	43					
29	BORDER			2003	99					
30	VWC-Vinyl Wallcovering			2003	700					
31	CARPET			2003	809					
32	VWC-Vinyl Wallcovering			2003	327					
33	VWC-Vinyl Wallcovering			2003	2,075					
34	VWC-Vinyl Wallcovering			2003	7,961					
35	VWC-Vinyl Wallcovering			2003	493					
36				2003	1,794					

*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 Naperville

0049577

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 METAL DOORS	2003	\$ 6,557	\$		\$	\$	\$	37
38 DOORS	2003	9,688						38
39 Renovation-Interest (See Line 32)	2003	5,743						39
40 Renovation-Development Cost (See Line 32)	2003	63,684						40
41 Renovation-Flooring	2003	1,270						41
42 Renovation-HVAC	2003	38,041						42
43 Renovation-A/C Thru Wall	2003	1,014						43
44 Renovation-Basic Electrical	2003	104,524						44
45 Renovation-Engineering	2003	11,737						45
46 Renovation-Plan Reviews (See Line 32)	2003	3,142						46
47 VWC-Vinyl Wallcovering	2003	327						47
48 SMOKE WALL	2003	5,866						48
49 VWC-Vinyl Wallcovering	2003	327						49
50 7/06 Capital Rate Audit Adj. (*=related to 7/6 Cap Rate Adj.)	2003	(66,188)						50
51 Renovation-Paving - 7/06 Capital Rate Audit Adj.	2003	(6,053)						51
52 Renovation-General O/H (See Line 29)	2004	34,670						52
53 Renovation-Interest (See Line 29)	2004	2,459						53
54 Renovation--Carpentry Sub-Contracting	2004	26,147						54
55 Renovation-Millwork	2004	4,530						55
56 Renovation-HM Doors/Frames	2004	17,940						56
57 Renovation-Basic Electrical	2004	4,726						57
58 Renovation-Ceramic Tile	2004	11,799						58
59 Renovation-Resilient Floor	2004	16,580						59
60 Renovation-Carpet & Pads	2004	786						60
61 Renovation-Wall Coverings	2004	5,962						61
62 Renovation- Corner Guards	2004	83						62
63 CREDIT ON Vinyl Wallcovering	2004	(26)						63
64 CREDIT ON Vinyl Wallcovering	2003	(327)						64
65 Renovation-General O/H (See Line 29)	2004	5,869						65
66 Renovation-Interest (See Line 29)	2004	247						66
67 Renovation-HM Doors/Frames	2004	4,752						67
68 Renovation-Resilient Floor (See Line 29)	2004	22,203						68
69 Renovation-Carpet & Pads	2004	684						69
70 TOTAL (lines 4 thru 69)		\$ 5,035,269	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	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:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,035,269	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	Renovation-Wall Covering	2004	5,343						2
3	Renovation-Basic Electric	2004	2,639						3
4	EXTERIOR SERVICE DOOR	2004	979						4
5	INSTALL HOLLOW MENTAL DOOR	2004	1,539						5
6	KITCHEN RENOVATION	2004	20,000						6
7	ROOF RETAINAGE	2004	4,990						7
8	KITCHEN RENOVATION	2004	14,400						8
9	CARPET	2004	593						9
10	ADD' COST FOR ROOF	2004	2,246						10
11	Per 7/06 Capital Rate Audit Adjustment	2004	(82,826)						11
12	CARPET	2005	610						12
13	INSTALL DOORS	2005	5,315						13
14	Renov - Site Preparation	2005	47,133						14
15	Renov - Asphalt Paving	2005	17,075						15
16	CONCRETE SLAB	2005	2,085						16
17	OUTDOOR LIGHTING	2005	2,890						17
18	sidewalk & railing	2005	16,542						18
19	VWC	2005	236						19
20	VWC	2005	2,952						20
21	2 Fire rated access hatch	2005	3,225						21
22	Electrical service	2005	3,095						22
23	Renov - Carpentry-subcontr	2005	54,735						23
24	Renov - HM Doors & Frames & Tile	2005	18,760						24
25	Renov -Resilient Flooring	2005	17,700						25
26	Renov -Wallcovering	2005	21,697						26
27	Renov -General Overhead & Interest	2005	23,169						27
28	Renov -General Overhead & Interest - 7/06 Cap Audit Adj.s	2005	(23,169)						28
29	Renov - Basic Electrical	2005	6,835						29
30	Carpentry Renovation 7/06 Capital Rate Audit Adjustment	2002	(70,192)						30
31	Carpet, VWC, Corner Guards 7/06 Capital Rate Audit Adjustmen	2002	(84,317)						31
32	7/06 Capital Rate Audit Adjusment	2002	50,715						32
33	GROUND CIRCUITS	2006	714						33
34	TOTAL (lines 1 thru 33)		\$ 5,122,977	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	34

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

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Report Period Beginning:

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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		\$ 5,122,977	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	2 ALUMINUM WINDOWS	2006	2,620						2
3	2 SHOWER DOORS	2006	1,350						3
4	electrical	2006	6,557						4
5	plan review	2006	5,952						5
6	2 shower doors	2006	1,386						6
7	sprinkler system	2006	4,239						7
8	HALLWAY DOOR	2006	1,242						8
9	ROOFING	2007	6,225						9
10	doors	2007	9,287						10
11	000000002207 WINDOWS	2007	3,255						11
12	000000002210 2106 CRPNTRY ACT RM,DR,NRS STN	2007	65,195						12
13	000000002211 2106 CRPNTRY ACT RM,DR,NRS STN	2007	27,787						13
14	000000002215 2106 CRPNTRY ACT RM,DR,NRS STN	2007	1,022						14
15	000000002223 FLOORING IN RESTROOMS	2007	18,545						15
16	000000002238 0307 CARPENTRY FOR RENOVA	2008	591,885						16
17	000000002239 0307 CARPENTRY FOR RENOVA	2008	4,258						17
18	000000002240 0307 CARPENTRY FOR RENOVA	2008	172,562						18
19	000000002248 Sprinkler System	2007	1,500						19
20	000000002270 1507 RNVN FOR ACT RM,CR,NRS STN	2007	2,400						20
21	000000002271 1507 RNVN FOR ACT RM,CR,NRS STN	2007	2,480						21
22	000000002272 1507 RNVN FOR ACT RM,CR,NRS STN	2007	11,987						22
23	000000002277 sheet vinyl in 8 res rms	2008	21,560						23
24	000000002280 roofing	2008	6,258						24
25	000000002281 data phone lines	2008	6,588						25
26	000000002283 1507 GENERATOR	2008	4,541						26
27	000000002284 1507 GENERATOR	2008	181						27
28	000000002224 CONCRETE FOR FRONT PORCH	2007	4,995						28
29	000000002235 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	31,524						29
30	000000002236 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	92,135						30
31	000000002237 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	3,955						31
32	000000002295 STONEWORK BRICK AND LANDSCAPE	2008	22,715						32
33	000000002302 2 brick walls	2008	4,415						33
34	TOTAL (lines 1 thru 33)		\$ 6,263,579	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	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:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,263,579	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	000000002303 inter ctyd landscape	2008	14,429						2
3	000000002330 1507 GENERATOR	2009	2,223						3
4	000000002287 GENERATOR	2008	69,365						4
5	000000002320 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS S	2008	8,163						5
6	000000002321 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS S	2008	270						6
7	000000002288 CARPET (Service Corridor)	2008	5,000						7
8	000000002289GENERATOR	2008	10,617						8
9	000000002290 FLOORING (Serv Corr, Pulbic RR & Lounge	2008	3,000						9
10	000000002293 2 roof exhausters	2008	3,251						10
11	000000002298 WALL PACK	2008	520						11
12	000000002309 20 AMP CIRCUITS	2008	2,260						12
13	000000002313 CARPET AND WALLCOVERING (Heritage Hallv	2008	8,860						13
14	000000002318 ADJ RESTROOM FLOORING (10/07)	2008	7,500						14
15	000000002327 CARPET AND WALLCOVERING (Main Hallway	2009	1,524						15
16	000000002328 1507 GENERATOR	2009	29,830						16
17	000000002329 1507 GENERATOR	2009	161,091						17
18	000000002343PT ADD -WATER/SEWER/UTILITIES	2009	17,900						18
19	000000002343PT ADD -PAVING/PARKING	2009	7,200						19
20	000000002343PT ADD -SITE CONCRETE	2009	31,960						20
21	000000002343PT ADD -SITE PREPARTATION	2009	70,720						21
22	000000002343PT ADD -FENCING	2009	920						22
23	000000002343PT ADD -CONCRETE SIDEWALKS	2009	18,790						23
24	000000002344PT ADD -LANDSCAPING	2009	28,135						24
25	000000002345PT ADD -PERMANENT FENCING	2009	2,569						25
26	000000002334DRIVEWAY BALLARD LIGHT	2009	3,170						26
27	000000002348 1507 RENO - CONCRETE SIDEWALKS	2009	3,669						27
28	000000002336PT ADD -ARCH & ENGINEER COST	2009	80,174						28
29	000000002336PT ADD -PERMIT FEES	2009	7,128						29
30	000000002342PT ADD -RESILIENT FLOORING	2009	2,318						30
31	000000002342PT ADD -WALL COVERING	2009	7,129						31
32	000000002346PT ADD -FIRE SPRINKLER SYSTEM	2009	17,052						32
33	000000002346PT ADD -BASIC ELECTRICAL	2009	60,375						33
34	TOTAL (lines 1 thru 33)		\$ 6,950,690	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	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:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 6,950,690	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	000000002352NEW MDS OFFICE	2009	17,173						2
3	0000000023540809 ROOF REPLACE - PARTIAL	2009	5,081						3
4	0000000023540809 ROOF REPLACE - TEAR OFF & REPLACE	2009	168,510						4
5	000000002355KITCHEN DOOR	2009	3,785						5
6	000000002360DINING ROOM SINK	2009	3,385						6
7	0000000023659 WINDOWS & SILLS	2010	15,850						7
8	000000002366BATHROOM FAUCETS & CHROME	2010	7,540						8
9	000000002374 ALUMINUM GATE	2010	2,327						9
10	000000002373 RESIDENT ROOM RECEPTACLE UPGRADE	2010	8,839						10
11	000000002375 85 GAL WATER HEATER	2010	11,966						11
12	000000002404 OVERLAY PARKING LOT	2011	24,916						12
13	000000002405 Additional Parking Lot	2011	2,329						13
14	000000002406 2 ALUMINUM FRAME GATES	2011	4,455						14
15	000000002418 EXTERIOR DOOR & FRAME	2011	6,700						15
16	000000002434 back flow valve - fire sprinkler	2012	9,371						16
17	0000000024353 2 HM doors - breakroom & BB room	2012	3,940						17
18	000000002437 kitchen RTU	2012	14,775						18
19	000000002439 RTU Unit #4 - 4 ton	2012	6,795						19
20	000000002441 sump pump prep sink kitchen	2013	9,294						20
21	000000002442 fire wall update nursing office	2013	6,560						21
22									22
23	Lobby, Business staff offices, & Shower room RENOVATIONS:								23
24	000000002444 carpeting for business staff offices and lobby	2013	2,573						24
25	000000002444A INTRUSION DETECTION SYSTEM	2013	4,063						25
26	000000002445 Carpentry renv- bus staff ofcs, lobby, shower room	2013	95,508						26
27	000000002445A Electrical renov for bus staff ofcs, lobby & shower	2013	15,499						27
28	000000002449 door/frame - o2 room	2013	3,545						28
29	000000002451 windows - 4 rms 176-179	2013	8,220						29
30									30
31	ADDITIONAL: Lobby, Business staff offices,								31
32	& Shower room RENOVATIONS:								32
33	000000002444 basic electrical additional	2013	2,327						33
34	TOTAL (lines 1 thru 33)		\$ 7,416,017	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	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:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,416,017	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	000000002472 smoke wall upgrades to remove Ktags	2013	8,956						2
3	000000002477 fire door on stg rm & 6 EZ path devices								3
4	@ Mech rm & 2 fire walls @ rear of bldg	2013	4,752						4
5	Resident rms & bathrooms renovations in SOUTH Wing:								5
6	000000002478 Wall paper/corner guards, Painting, carpeting	2013	21,241						6
7	000000002478A - resilient flooring	2013	26,482						7
8	000000002480 carpentry/subcontracting	2013	130,584						8
9	000000002480A -BASIC ELECTRICAL	2013	26,225						9
10	000000002480B -plumbing	2013	43,578						10
11	000000002482 ELEC UPGRADES - GENERATOR PWR WK	2014	6,614						11
12	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	14,750						12
13	FRT - Heritage & Liberty hall carpeting	2014	917						13
14	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	16,958						14
15	FRT - Heritage & Liberty hall carpeting	2014	287						15
16									16
17	Corridor Carpeting	2014	(869)						17
18	CORRIDOR CARPETING	2014	952						18
19	6TON RTU KITCHEN AREA	2014	9,225						19
20	ELECTRIC UPGRADES FOR LAUNDRY	2014	3,439						20
21	BOILER PUMP UPGRADE	2014	2,721						21
22	INTERCOM	2014	1,697						22
23	motor - ventor for RTU	2015	1,419						23
24	exhaust fan for washroom	2014	2,250						24
25	FRONT PORCH COLUMN REPAIRS	2014	13,100						25
26	repair/repl concrete front drive, west side, east side sidewalks	2014	4,500						26
27	reseal front drive & back lot	2014	6,030						27
28									28
29	3-in shut off for water meter Sprinkler Rm. In west hall	2015	3,210						29
30	RELIEF VALVE for water tank in laundry	2015	3,523						30
31	life safety circuit corrections LS1 & CR1 are located in Mechanical Rm by back service hall.								31
32	LS2 is in Mechanical Rm. by back nurses station.	2015	5,333						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,773,891	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	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:

06/01/15

Ending:

05/31/16

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

1	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		\$ 7,773,891	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	1
2	K-tag corrections to k-11, 18, 25, 27. Hollow metal door for resident rm 113. Fire stopping								2
3	& wall repairs: ceiling by rm 212 & Soc Svc Ofc	2015	21,130						3
4	repair wallcovering behind beds in resident rooms 104, 105, 110, 117, 118, 120, 121, 201, 202,								4
5	206-213, 216, 219, 302, 304, 308, & 312	2015	2,875						5
6	paint kitchen ceiling	2015	3,200						6
7	remove E hall drinking fountain , cap plbg, repair walls & inst wallcov	2015	3,365						7
8	6 ton RTU for lobby	2016	7,300						8
9	New exterior doors for PT and OT	2016	11,005						9
10	hot water heater w exp tank In Mech Rm. by back nurses station.	2016	14,825						10
11	PTAC power/wiring corrections for rooms 305 and 307	2016	2,500						11
12	hot water boiler in main mechanical room	2016	17,619						12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,857,710	\$ 229,878		\$ 229,878	\$	\$ 5,988,710	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,369,376	\$ 118,654	\$ 118,654	\$		\$ 2,071,031	71
72	Current Year Purchases	42,856						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			13,123	13,123			74
75	TOTALS	\$ 2,412,232	\$ 118,654	\$ 131,777	\$ 13,123		\$ 2,071,031	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	10,339,788
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	348,532
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	361,655
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	13,123
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	8,059,741

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.
9. Option to Buy: ☐ YES ☐ NO Terms: _____*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 36,392 Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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

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

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

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

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

\$
- D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a	8246 hrs	\$ 371,358		\$	\$ 533	8,246	\$ 371,891	1
2	Licensed Speech and Language Development Therapist	10a	3902 hrs	175,724			374	3,902	176,098	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	8672 hrs	390,535			5,881	8,672	396,416	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				625,680		625,680	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Inhalation Therapist	10a, 3			936	62,365		936	62,365	12
13	Other (specify): X-Ray/Lab/IV Therapy	43, 2 & 3				232,362	(9,618)		222,744	13
14	TOTAL			\$ 937,617	936	\$ 294,727	\$ 622,850	21,756	\$ 1,855,194	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	\$ (2,302)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (780,731))	1,563,907		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,316		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,565,921	\$	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	7,857,710		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,412,232		16
17	Accumulated Depreciation (book methods)	(8,059,741)		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) OMIT	99,816		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,146,963	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 16,712,884	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 214,296	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	544,376		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	80,869		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	154,299		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 993,840	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,370,540		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)	\$ 2,370,540	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,364,380	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,348,504	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 16,712,884	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 13,324,783	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 13,324,783	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,781,929)	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)	\$ (2,781,929)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	2,805,650	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 2,805,650	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 13,348,504	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,461,818	1
2	Discounts and Allowances for all Levels	(8,020,884)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,440,934	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,137,028	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,137,028	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	757	12
13	Barber and Beauty Care	7,572	13
14	Non-Patient Meals	606	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,269,179	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	160,881	19
20	Radiology and X-Ray	83,680	20
21	Other Medical Services	132,493	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,655,168	23
	D. Non-Operating Revenue		
24	Contributions	17	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Purchase Discount	(232)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (232)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,232,915	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,001,223	31
32	Health Care	5,046,207	32
33	General Administration	3,761,613	33
	B. Capital Expense		
34	Ownership	1,196,942	34
	C. Ancillary Expense		
35	Special Cost Centers	854,744	35
36	Provider Participation Fee	154,115	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,014,844	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,781,929)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,781,929)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 870,368	44
45	Private Pay - Net Inpatient Revenue	396,459	45
46	Medicare - Net Inpatient Revenue	893,668	46
47	Other-(specify) <u>Hospice</u>	336,022	47
48	Other-(specify) <u>Insurance</u>	(55,583)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,440,934	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	1,922	2,066	\$ 91,895	\$ 44.48	1
2	Assistant Director of Nursing	4,031	4,335	162,552	37.50	2
3	Registered Nurses	44,761	48,130	1,596,281	33.17	3
4	Licensed Practical Nurses	1,530	1,645	41,082	24.97	4
5	CNAs & Orderlies	48,453	52,248	729,804	13.97	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	23,696	25,486	1,147,725	45.03	7
8	Rehab/Therapy Aides	12,274	13,201	423,974	32.12	8
9	Activity Director	3,319	3,573	60,792	17.01	9
10	Activity Assistants					10
11	Social Service Workers	9,259	9,965	241,019	24.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,812	17,019	280,554	16.48	15
16	Dishwashers					16
17	Maintenance Workers	1,957	2,106	54,809	26.03	17
18	Housekeepers	10,861	11,693	142,293	12.17	18
19	Laundry	4,149	4,466	48,549	10.87	19
20	Administrator	2,080	2,080	113,864	54.74	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,919	17,216	425,746	24.73	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	2,058	2,216	34,111	15.39	31
32	Other Health Care(specify)					32
33	Other(specify)	0	0	0		33
34	TOTAL (lines 1 - 33)	202,081	217,445	\$ 5,595,050 *	\$ 25.73	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	32,208	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)		\$ 32,208		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	160	\$ 9,609	10, 3	50
51	Licensed Practical Nurses	17	751	10, 3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	177	\$ 10,360		53

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

** See instructions.

Facility Name & ID Number

Manorcare of Naperville

STATE OF ILLINOIS

0049577

Report Period Beginning:

06/01/15

Page 21

Ending: 05/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Christopher Beymer	Administrator	0	\$ 113,864
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 113,864

B. Administrative - Other

Description	Amount
Various Home Office Services - See Page 8 for breakdown	\$ 613,963
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$ 613,963

C. Professional Services

Vendor/Payee	Type	Amount
Anspach Meeks Ellenberger LLP	Legal Fees	\$ 69
Polsinelli Shughart PC	Legal Fees	104
SNF Global	Legal Fees	28,471
The Monte Law Firm Ltd	Legal Fees	4,973
(Legal Fees were adjusted off via Page 5; therefore no invoices are attached)		
Meyers & Flowers LLC	Collection Services	8,355
National Eligibility Solutions LLC	Collection Services	480
Transword Systems Inc	Collection Services	5,726
Weltman Weinberg & Reis Co LPA	Collection Services	418
(Collection Costs were adjusted off via Page 5a, Line 6)		
Susanna Bohun	Social Svcs Consulting	1,600
(Consulting Fees reclasses to Line 21)		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 50,196

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 104,125
Unemployment Compensation Insurance	59,349
FICA Taxes	408,691
Employee Health Insurance	181,941
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	
401K	17,627
Appreciation, Oth Benefits & Mktg Adj	20,949
Tuition Program	10
Smsp Match	123
Employee Uniforms	2,352
Home Office Allocation	38,540
TOTAL (agree to Schedule V, line 22, col.8)	\$ 833,707

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	\$ 3,980
Advertising: Employee Recruitment	33,279
Health Care Worker Background Check (Indicate # of checks performed 330)	3,498
Patient Background Checks	730
Dues & Subscriptions	5,364
Association Dues	7,006
Advertising	51,132
Other Licenses and Permits	3,820
Less: Non-Allowable Association Dues	(2,411)
Less: Public Relations Expense	()
Non-allowable advertising	(51,132)
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 61,836

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	2,809
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	\$ 2,809

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

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?
If YES, give association name and amount. YES
ICHA \$2,915 & ACHA \$1,680
- (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?
What was the average life used for new equipment added during this period? YES
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. \$ 37,259 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. \$ 154,115
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. \$ 606
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. NO
Attach invoices and a summary of services for all architect and appraisal fees