



Facility Name & ID Number Manorcare of Libertyville

# 0049411 Report Period Beginning: 06/01/13 Ending: 05/31/14

**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	150	Skilled (SNF)	150	54,750	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	150	TOTALS	150	54,750	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	14,167	2,364	24,965	41,496	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,167	2,364	24,965	41,496	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.79%

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

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

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

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

None

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

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

YES  NO

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

YES  NO

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

Date started 02/23/88

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 150 and days of care provided 17,607

Medicare Intermediary Novitas Solutions

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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
	<b>A. General Services</b>										
1	Dietary	127,044	28,376	322,463	477,883		477,883	477,883			1
2	Food Purchase		326,931		326,931		326,931	(1,307)	325,624		2
3	Housekeeping	190,748	24,808	874	216,430		216,430		216,430		3
4	Laundry	48,065	20,279	114	68,458		68,458		68,458		4
5	Heat and Other Utilities			230,811	230,811	2,377	233,188		233,188		5
6	Maintenance	49,043	12,104	137,441	198,588		198,588		198,588		6
7	Other (specify):* <b>Med Waste</b>			3,420	3,420		3,420		3,420		7
8	<b>TOTAL General Services</b>	<b>414,900</b>	<b>412,498</b>	<b>695,123</b>	<b>1,522,521</b>	<b>2,377</b>	<b>1,524,898</b>	<b>(1,307)</b>	<b>1,523,591</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,600	21,600		21,600		21,600		9
10	Nursing and Medical Records	3,674,082	365,946	68,898	4,108,926	10,362	4,119,288		4,119,288		10
10a	Therapy	1,933,770	15,347	144,525	2,093,642		2,093,642		2,093,642		10a
11	Activities	105,268	767	2,144	108,179		108,179		108,179		11
12	Social Services	243,513			243,513		243,513		243,513		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>5,956,633</b>	<b>382,060</b>	<b>237,167</b>	<b>6,575,860</b>	<b>10,362</b>	<b>6,586,222</b>		<b>6,586,222</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	149,991		773,837	923,828	(425,573)	498,255		498,255		17
18	Directors Fees										18
19	Professional Services			42,308	42,308		42,308	(42,308)			19
20	Dues, Fees, Subscriptions & Promotions			113,282	113,282		113,282	(62,477)	50,805		20
21	Clerical & General Office Expenses	497,064	73,371	314,289	884,724		884,724	(229,559)	655,165		21
22	Employee Benefits & Payroll Taxes			1,000,423	1,000,423	52,256	1,052,679		1,052,679		22
23	Inservice Training & Education			1,404	1,404		1,404		1,404		23
24	Travel and Seminar			15,029	15,029		15,029		15,029		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			320,557	320,557		320,557		320,557		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>647,055</b>	<b>73,371</b>	<b>2,581,129</b>	<b>3,301,555</b>	<b>(373,317)</b>	<b>2,928,238</b>	<b>(334,344)</b>	<b>2,593,894</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>7,018,588</b>	<b>867,929</b>	<b>3,513,419</b>	<b>11,399,936</b>	<b>(360,578)</b>	<b>11,039,358</b>	<b>(335,651)</b>	<b>10,703,707</b>		<b>29</b>

\*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.

Facility Name &amp; ID Number

Manorcare of Libertyville

#0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	<b>D. Ownership</b>											
30	Depreciation			551,082	551,082	17,588	568,670		568,670			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,303,298	1,303,298	342,990	1,646,288	(1,365,879)	280,409			32
33	Real Estate Taxes			207,859	207,859		207,859		207,859			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			53,924	53,924		53,924		53,924			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,116,163	2,116,163	360,578	2,476,741	(1,365,879)	1,110,862			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		649,122		649,122		649,122		649,122			39
40	Barber and Beauty Shops			16,520	16,520		16,520		16,520			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			227,465	227,465		227,465		227,465			42
43	Other (specify):* <b>IV Ther/Xray/Lab</b>		193,015	162,636	355,651		355,651		355,651			43
44	<b>TOTAL Special Cost Centers</b>		842,137	406,621	1,248,758		1,248,758		1,248,758			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	7,018,588	1,710,066	6,036,203	14,764,857		14,764,857	(1,701,530)	13,063,327			45

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

Facility Name & ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning: 06/01/13

Ending: 05/31/14

**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.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,307)	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	(37)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(7,215)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(27,710)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(221,286)	21		24
25	Fund Raising, Advertising and Promotional	(62,477)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,381,498)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,701,530)</b>		<b>\$</b>	<b>30</b>

**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	2	
		<b>Amount</b>	<b>Reference</b>	
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	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (1,701,530)</b>		<b>37</b>

\*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	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

<b>BHF USE ONLY</b>					
48		49		50	51
					52

Manorcare of Libertyville

ID# 0049411

Report Period Beginning: 06/01/13

Ending: 05/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	HCP Lease Interest	\$ (1,365,879)	32	1
2	Vending Income	(909)	21	2
3	Miscellaneous Income	(112)	21	3
4	Accounting / Collection Fees	(14,598)	19	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				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	<b>Total</b>	(1,381,498)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,307)	0	0	0	0	0	0	0	0	0	0	(1,307)	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	<b>TOTAL General Services</b>	<b>(1,307)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,307)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
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	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
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	(42,308)	0	0	0	0	0	0	0	0	0	0	(42,308)	19
20	Fees, Subscriptions & Promotions	(62,477)	0	0	0	0	0	0	0	0	0	0	(62,477)	20
21	Clerical & General Office Expenses	(229,559)	0	0	0	0	0	0	0	0	0	0	(229,559)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(334,344)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(334,344)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(335,651)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(335,651)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13 Ending:05/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,365,879)	0	0	0	0	0	0	0	0	0	0	(1,365,879)	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	<b>TOTAL Ownership</b>	<b>(1,365,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,365,879)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,701,530)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,701,530)</b>	<b>45</b>

**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 Pg 6 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	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						1
2	V	Page 8						2
3	V							3
4	V	1-44						4
5	V	10a						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		\$ 7,808,459			\$ 7,808,459	\$ *	14

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

Facility Name &amp; ID Number

Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

## 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 Naperville IL, LLC	Naperville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights West IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights 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 South Holland IL, LLC	South Holland				30

Facility Name & ID Number

Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

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 Geneva IL, LLC	Geneva				1
2			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				2
3			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				3
4			Arden Courts of Northbrook IL, LLC	Northbrook				4
5			Arden Courts of Palos Heights IL, LLC	Palos Heights				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 Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending: 05/31/14

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	3,919,925,578	702 NFs, HHs, & R	\$ 702,082	\$ 13,271,759	\$ 2,377	1	
2	5	Utilities - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs		13,271,759	0	2	
3	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs		13,271,759	0	3	
4	10	Nursing - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	421,070	303,971	13,271,759	1,426	4
5	10	Nursing - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	2,331,970	10,787,378	13,271,759	8,936	5
6	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs			13,271,759	0	6
7	17	Gen / Admin - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	66,712,258	34,047,414	13,271,759	225,869	7
8	17	Gen / Admin - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	18,712,683	6,531,152	13,271,759	71,709	8
9	17	Gen/Admin-Direct to MW Div SN	Accumulated Cost	494,203,074	48 NFs	1,887,403	1,136,236	13,271,759	50,686	9
10	22	Employee Benefits - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	7,831,139		13,271,759	26,514	10
11	22	Empl Benefits - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	6,717,577		13,271,759	25,742	11
12	22	Empl Benefits-Dir to MW Div SN	Accumulated Cost	494,203,074	48 NFs			13,271,759	0	12
13	30	Depreciation - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	4,454,722		13,271,759	15,083	13
14	30	Depreciation - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	653,747		13,271,759	2,505	14
15	30	Depr - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs			13,271,759	0	15
16										16
17	32	Pooled Interest	Accumulated Cost	3,919,925,578		25,923,280		13,271,759	87,769	17
18	32	Directly Assigned Interest	Not Allocated			18,563,246			255,221	18
19										19
20		H/O Costs Allocated to Non-SNFs & Oth Div				30,324,259				20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 185,235,436	\$ 52,806,151	\$ 773,837		25

Facility Name & ID Number

Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	Name of Lender	2		3	4	5	6		8	9	10						
		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			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	Conv Sub Debentures		X	Various			\$ 3,895,128	\$ 3,895,128		0.0655	\$ 255,221						
2																	
3																	
4																	
5																	
<b>Working Capital</b>																	
6																	
7	Pooled Interest										87,769						
8	Interest Expense / Interest Income										(62,581)						
9	<b>TOTAL Facility Related</b>						\$ 3,895,128	\$ 3,895,128			\$ 280,409						
<b>B. Non-Facility Related*</b>																	
10																	
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$ 3,895,128	\$ 3,895,128			\$ 280,409						

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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.		\$	<u>166,248</u>		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.)		\$	<u>190,714</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>24,466</u>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>183,393</u>		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>207,859</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>124,666</u>			8
	2010	<u>134,432</u>			9
	2011	<u>143,590</u>			10
	2012	<u>181,362</u>			11
	2013	<u>200,065</u>			12
<b>Line 2: \$190,713.68 = \$90,680.99 for 2nd half of 2012 + \$100,032.69 for 1st half of 2013</b>					
<b>Line 4: \$183,393.52 + \$100,032.69 for 2nd half of 2013 + \$83,360.83 for Jan-May 2014</b>					
<b>FOR BHF USE ONLY</b>					
	13	FROM R. E. TAX STATEMENT FOR 2013	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

**NOTES:**

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



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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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.**

Facility Name & ID Number Manorcare of Libertyville

# 0049411 Report Period Beginning:

06/01/13 Ending:

05/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 41,805 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 3

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			1988	\$ 476,076	1
2					2
3	TOTALS			\$ 476,076	3

**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	150			1988	\$ 4,592,131	\$ 117,248		\$ 117,248	\$	\$ 2,983,785	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	<b>Current Year Depreciation</b>					233,049		233,049		2,869,366	9
10				1988	68,073						10
11				1989	52,434						11
12				1990	30,247						12
13				1991	67,316						13
14				1992	175,480						14
15		RETIREMENTS		1992	(10,437)						15
16				1993	55,746						16
17				1994	135,262						17
18				1995	66,532						18
19		FLOOR VINYL/TILE & INSTALLATION		1996	31,353						19
20		CAPITALIZED LABOR-NURSES STATION RENOV		1996	7,272						20
21		C/R 5/31/99 AUDIT ADJ. - CAPITAL LABOR		1996	(7,272)						21
22		WALL VINYL/SIGNS		1996	5,576						22
23		CARPET		1996	4,210						23
24		INNER CAMERA MONITOR		1996	4,177						24
25		SIDING		1996	2,205						25
26		REPAIR LOOSE BRICKS		1996	2,183						26
27		NURSES STATION RENOVATION		1996	11,271						27
28		DOOR RELEASE		1996	2,071						28
29		REMODELING		1996	1,129						29
30		WATER HEATER		1996	5,313						30
31		CARPER/INSTALLATION		1996	2,991						31
32		FLOORING/TILE		1996	23,312						32
33		DOOR FRAME/GUARDS		1996	4,941						33
34		KITCHEN CEILING TILE		1996	3,638						34
35		WALLCOVERING		1996	4,964						35
36				1996	3,055						36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	CABINERY	1996	\$ 5,880	\$		\$	\$	\$	37
38	REBUILD NURSES STATION	1996	8,500						38
39	INSTALL SWING DOORS	1996	8,826						39
40	INSTALL BALLUSTER POSTS	1996	2,500						40
41	FLOOR COVING	1996	7,791						41
42	BRICK PIER/CONCRETE SIDEWALK	1996	3,880						42
43	INSTALL BOULDER EDGE	1996	4,830						43
44	NURSES STATION RENOVATIONS	1996	1,506						44
45	WALL VINYL	1997	18,304						45
46	CARPETING	1997	1,624						46
47	DECORATING	1997	45,045						47
48	BRICK PIER	1997	1,500						48
49	EXTERIOR ENTRY DOORS	1997	3,317						49
50	PAINTING	1997	7,449						50
51	INSTALL CONDENSING COILS	1997	2,583						51
52	LANDSCAPE	1997	59,118						52
53	CURBING/ASPHALT	1997	30,000						53
54	ROOFING	1997	1,536						54
55	CORPORATE OVERHEAD-PARKING LOT	1997	10,516						55
56	C/R 5/31/99 AUDIT ADJ. - FAC PLAN ALLOC	1997	(10,516)						56
57	PARKING LOT WORK	1997	25,000						57
58	FACILITY PLAN ALLOC	1997	5,964						58
59	C/R 5/31/99 AUDIT ADJ. - FAC PLAN ALLOC	1997	(3,206)						59
60	C/R 5/31/99 AUDIT ADJ. - FAC PLAN ALLOC	1997	(2,759)						60
61	ELEVATOR REPAIRS	1997	5,018						61
62	SECURITY SYSTEM	1997	16,954						62
63	NEW EXHAUSTERS	1997	6,310						63
64	BUILD & INSTALL CABINETS	1997	6,512						64
65	CARPET	1997	5,148						65
66	LANDSCAPE	1997	25,279						66
67	CURB/ASPHALT	1997	45,210						67
68	INSTALL CEDAR FENCE	1997	2,750						68
69	DRUM SLUDGE REMOVAL	1997	2,563						69
70	TOTAL (lines 4 thru 69)		\$ 5,700,105	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	70

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

Facility Name &amp; ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,700,105	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	INSTALL OIL TANK	1997	11,780						2
3	FLOORING/CEILING	1998	1,115						3
4	CARPETING	1998	2,574						4
5	ARCHITECT/PROFESSIONAL FEES-ADMIN OFFICE	1998	3,685						5
6	PAINTING/WALLPAPER	1998	10,125						6
7	RENOVATE ADMIN OFFICE	1998	2,533						7
8	ENERGY AUDITS	1998	1,875						8
9	GENERAL CONTRACTOR FEES-ADMIN OFFICE	1998	4,165						9
10	CORPORATE OVERHEAD-ADMIN OFFICE	1998	1,651						10
11	C/R 5/31/99 AUDIT ADJ - MONTHLY CAP BUDGET	1998	(1,651)						11
12	INSTALL FENCE/GAZEBO	1998	2,153						12
13	PAINTING/WALLCOVERING	1998	5,821						13
14	PLUMBING	1998	5,250						14
15	ELECTRICAL	1998	8,883						15
16	DEVELOPERS-ADMIN OFFICE	1998	5,555						16
17	SIGN	1998	11,862						17
18	ROOFING	1998	5,520						18
19	MASONARY	1998	4,766						19
20	CARPENTRY	1998	3,137						20
21	PAINTING/WALLCOVERING	1999	6,873						21
22	ELECTRICAL	1999	6,590						22
23	FLOORING/CEILING	1999	8,230						23
24	CARPENTRY	1999	12,373						24
25	MILLWORK	1999	540						25
26	FINISH STUDS	1999	20,000						26
27	PAVING	1999	35,325						27
28	CARPET FOR BUILDING	1999	11,611						28
29	WINDOW TREATMENTS	1999	10,291						29
30	KNOBLOCKS, CYPHER	1999	1,448						30
31	CARPET, CREDIT	1999	(13,990)						31
32	SALES TAX, CARPET	1999	71						32
33	CARPET	1999	148						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,890,414	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14**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	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,890,414	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	DOOR FRAME FOR BOILER ROOM	1999	2,550						2
3	ELECTRICAL CIRCUITS, HEATER	1999	5,937						3
4	PTAC UNITS	1999	2,920						4
5	DOOR, HARDWARE, & STAIN	2000	1,025						5
6	ADDTL COST GARAGE	2000	1,671						6
7	SECURE CARE SYS 2ND FL STAIRWELL	2000	3,147						7
8	DOOR - SOUTH CORRIDOR EXIT	2000	2,440						8
9	PANIC DEVICE - EXTERIOR DOOR	2000	760						9
10	2 A/C UNITS	2000	1,156						10
11	GARAGE	2000	21,256						11
12	LANDSCAPING	2000	2,675						12
13	LANDSCAPING - ARBORIVITAE	2000	3,784						13
14	GARAGE	2000	19,209						14
15	GARAGE	2000	5,556						15
16	BOILER	2001	4,525						16
17	FIRE WALL IN ATTIC	2001	7,422						17
18	A/C UNIT	2001	597						18
19	4 A/C UNITS	2001	2,680						19
20	WORKCOUNTER & CABINETS	2001	2,219						20
21	GATES	2001	4,760						21
22	ELECTRICAL CIRCUITS	2001	1,279						22
23	ARCADIA CORRIDORS & LOUNGE (See Line 32)	2001	132,623						23
24	ARCADIA CORRIDORS & LOUNGE	2001	5,666						24
25	ARCADIA CORRIDORS & LOUNGE (See Line 32)	2001	124,865						25
26	ARCADIA CORRIDORS & LOUNGE	2001	20,483						26
27	ARCADIA CORRIDORS & LOUNGE	2001	181,656						27
28	CARPENTRY, DOORS, ELECT.	2001	52,344						28
29	VWC, CORNER GUARDS	2001	10,041						29
30	Per 7/06 Cap. Rate Audit Adjustments	2001	(122,832)						30
31	Invoice #13216 Per 7/06 Cap Rate Audit Adj.	2002	21,952						31
32	Invoice #13233 Pre 7/16 Cap Rate Audit Adj.	2002	24,155						32
33	Per 7/06 Cap Rate Audit Adj. Move (See Lines 2 & 3)	2003	(46,107)						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,392,829	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14**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	<b>Totals from Page 12C, Carried Forward</b>		\$ 6,392,829	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	<u>DINING ROOM &amp; BREAKROOM</u>	2003	21,720						2
3	<u>RETROACTIVE ADDITION</u>	2003	(588)						3
4	<u>ARCH&amp;ENGINEER COSTS, PLANS REVIEWS</u>	2003	16,667						4
5	<u>GENERAL OVERHEAD &amp; INTEREST</u>	2003	33,439						5
6	<u>GENERAL OH &amp; INT Pr 7/06 Cap Rate Audit Adj.</u>	2003	(33,439)						6
7	<u>CARPETING &amp; PADS, WALLCOVERINGS</u>	2003	74,310						7
8	<u>CARPENTRY &amp; MILLWORK</u>	2003	5,750						8
9	<u>HVAC &amp; ELECTRICAL WORK</u>	2003	30,572						9
10	<u>HM DOORS &amp; FRAMES</u>	2003	3,662						10
11	<u>WARDROBES</u>	2004	11,000						11
12	<u>FLOORING</u>	2004	761						12
13	<u>GENERAL OVERHEAD &amp; INTEREST (See Line 18)</u>	2004	32,935						13
14	<u>Gen OH &amp; Int Per 7/06 Cap Rate Audit Adj.</u>	2004	(32,935)						14
15	<u>SOWER ROOM RENOVATION</u>	2004	3,000						15
16	<u>Building décor/3 yrs Ta (See Line 21)</u>	2004	21						16
17	<u>Building décor/3 yrs Ta Per Cap Rate Audit Adj.</u>	2004	(21)						17
18	<u>VWC</u>	2004	252						18
19	<u>SECOND FLOORING</u>	2004	13,500						19
20	<u>FRP FIRE WALL</u>	2004	2,941						20
21	<u>WINDOWS</u>	2004	18,532						21
22	<u>PAINTING EXTERIOR</u>	2004	13,667						22
23	<u>SHOWER ROOM RENOVATION</u>	2004	3,800						23
24	<u>ADD'L FLOORING</u>	2004	1,238						24
25	<u>SHOWER ROOM RENOVATION RE</u>	2004	690						25
26	<u>VWC</u>	2004	83						26
27	<u>INSTALL CARPET</u>	2004	4,364						27
28	<u>Per 7/06 Cap Rate Audit Adj.</u>	2004	43,112						28
29	<u>Per 7/06 Cap Rate Audit Adj.</u>	2004	5,300						29
30	<u>INSTALL VCT FLOORING</u>	2005	3,436						30
31	<u>Renov -Lobby Finishes</u>	2005	1,680						31
32	<u>Renov -Custom Casework (See Line 29)</u>	2005	16,000						32
33	<u>Renov -Carpeting &amp; Pads &amp; Guards &amp; WC</u>	2005	26,679						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,714,957	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name &amp; ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	<b>Totals from Page 12D, Carried Forward</b>		\$ 6,714,957	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	Renov -General Overhead & Interest (See Line 19)	2005	6,015						2
3	Stainles Steel Flashing	2005	20,000						3
4	Linen&Bathroom doors	2005	2,482						4
5	Renov -Roof Covering	2005	101,050						5
6	Renov -General Overhead (See Line 30)	2005	4,327						6
7	Renov -Interest on Construction (See Line 30)	2005	546						7
8	VWC	2005	4,168						8
9	Stainless steel flashing	2005	15,440						9
10	Bathroom Exhaust fans	2005	4,426						10
11	Carpet	2005	1,648						11
12	Renov -Drywall/Studs	2005	1,430						12
13	Renov -Resilient Flooring	2005	16,153						13
14	Renov -General Overhead & Interest (See Line 31)	2005	866						14
15	Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.	2005	(6,015)						15
16	To 2004 Per 7/06 Cap Rate Audit Adjs.	2005	(28,179)						16
17	Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.	2005	(5,670)						17
18	RENOVATION/ 440 018 04C (See Line 21)	2005	25,904						18
19	RENOVATION/ 440 018 04C (See Line 20)	2005	27,234						19
20	RENOVATION/ 440 018 04C (See Line 20)	2005	945						20
21	FLOORING	2005	1,636						21
22	INSTALL DOORS	2005	6,480						22
23	2 LIGHT FIXTURES	2005	1,650						23
24	INSTALL SMOKE WALL & SIDE	2005	10,129						24
25	Per 7/06 Cap Rate Audit Adjs.	2005	(5,000)						25
26	Per 7/06 Cap Rate Audit Adjs.	2005	(4,873)						26
27	Per 7/06 Cap Rate Audit Adjs.	2005	(866)						27
28	Per 7/06 Cap Rate Audit Adjs.	2005	(20,234)						28
29	KVA TRANSFORMER	2006	2,838						29
30	21 doors	2006	37,670						30
31	sheet vinyl & ceramic flo	2006	4,074						31
32	metsl doors	2006	3,317						32
33	electrical	2006	827						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,945,375	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14**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	<b>Totals from Page 12E, Carried Forward</b>		\$ 6,945,375	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	<b>DOORS ON KITCHEN</b>	2007	14,124						2
3	<b>DOORS ON 3RD &amp; 2ND FLOOR</b>	2007	5,940						3
4	<b>Renov - Carpentry</b>	2007	29,850						4
5	<b>Renov - Doors/Frames/Drywall/Studs/Plumbing</b>	2007	14,674						5
6	<b>Renov - Resilient Flooring</b>	2007	79,144						6
7	<b>Renov - Carpeting &amp; ads</b>	2007	19,746						7
8	<b>Renov - Fire Sprinkler</b>	2007	3,752						8
9	<b>Renov - Basic Electric</b>	2007	21,558						9
10	<b>Renov - Interest on Construction</b>	2007	1,493						10
11	<b>Renov - General Overhead</b>	2007	20,811						11
12	<b>Fire Rated Doors</b>	2007	22,384						12
13	<b>000000001811 Concrete Sidewalk</b>	2008	2,862						13
14	<b>000000001815 Seal Parking Lot</b>	2008	8,031						14
15	<b>000000001821 Asphalt</b>	2008	1,706						15
16	<b>000000001809 Fire Proofing</b>	2008	8,820						16
17	<b>000000001810 Kitchen Make Air</b>	2008	4,903						17
18	<b>000000001812 30 amp 277 volt Circuit</b>	2008	5,238						18
19	<b>000000001813 0208 Door Alarm System</b>	2008	1,382						19
20	<b>000000001834 Ceramic Tile in 4 Showers</b>	2008	22,440						20
21	<b>000000001835 Elevator Switches</b>	2008	4,757						21
22	<b>000000001839 Added Sprinklers</b>	2009	9,700						22
23	<b>000000001840 2208 Water Heaters</b>	2009	7,056						23
24	<b>000000001841 2208 Water Heaters</b>	2009	48,816						24
25	<b>000000001844 0908 Rms &amp; Bthrms Gen Overhead &amp; Interest</b>	2009	41,216						25
26	<b>000000001846 0908 Rms &amp; Bthrms Carpentry &amp; Milwork</b>	2009	137,855						26
27	<b>000000001847 0908 Rms &amp; Bthrms Ceiling tile, flooring VWC</b>	2009	26,975						27
28	<b>1847 0908 Rms &amp; Bathrms VWC</b>	2009	396						28
29	<b>1864 Door</b>	2009	2,076						29
30	<b>1866 Adj Asset #1847 VWC</b>	2009	(30)						30
31	<b>1870 Steel Railing &amp; Gate</b>	2010	2,250						31
32	<b>1883 25 Smoke Detectors</b>	2010	11,770						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,527,068	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name &amp; ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	<b>Totals from Page 12F, Carried Forward</b>		\$ 7,527,068	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	CONCRETE RAMP	2011	16,704						2
3	KITCHEN CEILING	2011	12,322						3
4	REMODEL KITCHEN POT & PAN WASH AREA	2011	36,617						4
5	100 GALLON WATER HEATER	2011	7,832						5
6	ADDITION - ARCH & ENGINEER COSTS	2012	151,874						6
7	ADDITION - LEGAL FEES	2012	15,348						7
8	ADDITION - REPRODUCTIONS	2012	216						8
9	ADDITION - GENERAL OVERHEAD & INTEREST	2012	156,725						9
10	ADDITION - PLAN REVIEWS	2012	10,800						10
11	ADDITION - CARPENTRY	2012	11,960						11
12	ADDITION - MILLWORK	2012	78,250						12
13	ADDITION - ROOFING	2012	81,509						13
14	ADDITION - HM DOORS & FRAMES	2012	110,354						14
15	ADDITION - DRYWALL & STUDS	2012	213,277						15
16	ADDITION - ACCOUSTICAL CEILING TILE	2012	70,837						16
17	ADDITION - RESILIENT FLOORING	2012	20,295						17
18	ADDITION - PAINTING	2012	64,368						18
19	ADDITION - WALLCOVERING	2012	14,883						19
20	ADDITION - PLUMBING	2012	74,511						20
21	ADDITION - HVAC	2012	96,332						21
22	ADDITION - BASIC ELECTRICAL	2012	314,076						22
23	ADDITION - MASONRY	2012	50,230						23
24	ADDITION - METALS	2012	36,219						24
25	ADDITION- CONCRETE	2012	54,119						25
26	ADDITION - RESILIENT FLOORING	2012	352						26
27	ADDITION- CARPETING AND PADS	2012	26,902						27
28	ADDITION - WALLCOVERING	2012	29,316						28
29	ADDITION- SOIL & CONCRETE TESTING	2012	12,107						29
30	ADDITION - WATER & SEWER FEES	2012	13,775						30
31	ADDITION - PERMIT FEES	2012	28,724						31
32	ADDITION - SITE PREP/GRADING	2012	292,886						32
33	prep sink in kitchen	2012	17,416						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,648,205	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	34

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

Facility Name &amp; ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	<b>Totals from Page 12G, Carried Forward</b>		\$ 9,648,205	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	1
2	RENOV- DRYWALL & STUDS FOR MECHANICAL ROOM UPGR	2012	44,749						2
3	ENLARGE O2 STORAGE ROOM TO 6X9	2012	21,080						3
4	PAINTING ON 1ST, 2ND & 3RD FLOORS	2012	4,364						4
5	OVERNIGHT MAIL CHGS RE: ADDITION PLANS	2012	48						5
6	ELEVATOR DOOR OPERATORS	2012	9,925						6
7	ADDITIONAL FOR LIBERTYVILLE ADDITION								7
8	PAINTING	2012	422						8
9	ACCOUITICAL CEILING TILES	2012	7,957						9
10	MILLWORK/WOOD DOORS/HVAC	2012	37,332						10
11	PLUMBING	2012	8,052						11
12	BRICK AND MASONRY	2012	1,674						12
13	LOUNGE WALL UPDATES- LARGE & SMALL LOUNGES	2012	3,092						13
14	RESTROOM WALL UPDATES 2 ea 2nd & 3rd flrs	2012	6,389						14
15	PARKING LOT-front handicapped & dumpster areas	2012	23,662						15
16	FIRE LINKS	2012	16,290						16
17	ELEVATOR DOOR OPERATORS	2012	9,925						17
18	Elevator Controllers	2012	42,577						18
19	GARAGE ROOF	2012	2,880						19
20	double door install	2013	2,890						20
21	KITCHEN FLOORING	2013	4,034						21
22	SEWER DRAIN to reroute 2nd/3rd flr plumbing away from 1st fl	2013	7,661						22
23	ELEVATOR WIRING	2013	6,745						23
24	ELECTRICAL UPDATE - 2ND FLR main elec rm	2013	11,858						24
25	Life Safety Corrections-intrusion alert system	2013	54,000						25
26	Electrical for EZ path devices for TV cabling	2013	3,775						26
27	Landscaping refunds on dead plantings	2013	(3,030)						27
28	Elec Transformer for 1st floor storage room	2013	22,178						28
29	front office cabinetry	2014	4,215						29
30	south entrance drive paving	2014	3,690						30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,006,637	\$ 350,297		\$ 350,297	\$	\$ 5,853,151	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	\$ 2,653,332	\$ 200,785	\$ 200,785	\$		\$ 2,215,231	71
72	Current Year Purchases	182,389						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			17,588	17,588			74
75	TOTALS	\$ 2,835,721	\$ 200,785	\$ 218,373	\$ 17,588		\$ 2,215,231	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	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)	\$ 13,318,434	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 551,082	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 568,670	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,588	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,068,382	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	CIP	\$ 33,197	92
93			93
94			94
95		\$ 33,197	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	<b>TOTAL</b>				\$ _____			7

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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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: \$ 53,924 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	<b>TOTAL</b>		\$ _____	\$ _____	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.

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/13 Ending: 05/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

**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.)

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**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**

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

- (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.)

	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	9188	hrs	\$ 369,879	286	\$ 16,813	\$ 618	9,474	\$ 387,310	1
2	Licensed Speech and Language Development Therapist	10a	1770	hrs	71,259	25	1,479		1,795	72,738	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	15309	hrs	616,281	1,842	108,326	14,729	17,151	739,336	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 prescripts				649,122		649,122	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhal Therapist</u>	10a	921		37,057	43	2,544		964	39,601	12
13	Other (specify): <u>IV Ther/Xray/Lab</u>	43, 2 & 3					162,636	193,015		355,651	13
14	TOTAL				\$ 1,094,476	2,196	\$ 291,798	\$ 857,484	29,384	\$ 2,243,758	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.

Facility Name & ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning: 06/01/13

Ending:

05/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/14

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 600	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (671,192) )	1,836,590		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,244		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,842,434	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	476,076		13
14	Buildings, at Historical Cost	10,006,637		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,835,721		16
17	Accumulated Depreciation (book methods)	(8,068,382)		17
18	Deferred Charges	681,254		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) <u>OMIT</u>	86,712		22
23	Other(specify): <u>CIP</u>	33,197		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,051,215	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,893,649	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 129,060	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	656,533		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	183,394		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Accrued Payables</u>	273,187		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,242,174	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	3,895,128		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 3,895,128	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,137,302	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,756,347	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,893,649	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,776,782	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,776,782	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	875,165	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)	\$ 875,165	17
<b>B. Transfers (Itemize):</b>			
18	Change in Interdivision	(895,600)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (895,600)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,756,347	24 *

\* This must agree with page 17, line 47.

**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		
<b>A. Inpatient Care</b>				
1	Gross Revenue -- All Levels of Care	\$ 15,781,916		1
2	Discounts and Allowances for all Levels	(8,247,622)		2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,534,294		3
<b>B. Ancillary Revenue</b>				
4	Day Care			4
5	Other Care for Outpatients			5
6	Therapy	6,471,145		6
7	Oxygen			7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 6,471,145		8
<b>C. Other Operating Revenue</b>				
9	Payments for Education			9
10	Other Government Grants			10
11	CNA Training Reimbursements			11
12	Gift and Coffee Shop	909		12
13	Barber and Beauty Care	20,342		13
14	Non-Patient Meals	1,307		14
15	Telephone, Television and Radio			15
16	Rental of Facility Space			16
17	Sale of Drugs	1,293,104		17
18	Sale of Supplies to Non-Patients			18
19	Laboratory	146,551		19
20	Radiology and X-Ray	92,923		20
21	Other Medical Services	79,335		21
22	Laundry			22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,634,471		23
<b>D. Non-Operating Revenue</b>				
24	Contributions			24
25	Interest and Other Investment Income***			25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$		26
<b>E. Other Revenue (specify):****</b>				
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>			27
28	<u>Misc Income</u>	112		28
28a				28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 112		29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 15,640,022		30

		2		
II. Expenses		Amount		
<b>A. Operating Expenses</b>				
31	General Services	1,522,521		31
32	Health Care	6,575,860		32
33	General Administration	3,301,555		33
<b>B. Capital Expense</b>				
34	Ownership	2,116,163		34
<b>C. Ancillary Expense</b>				
35	Special Cost Centers	1,021,293		35
36	Provider Participation Fee	227,465		36
<b>D. Other Expenses (specify):</b>				
37				37
38				38
39				39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 14,764,857		40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	875,165		41
42	<b>Income Taxes</b>			42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 875,165		43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,953,946	44
45	Private Pay - Net Inpatient Revenue	704,913	45
46	Medicare - Net Inpatient Revenue	4,084,581	46
47	Other-(specify) <u>HOSPICE</u>	158,042	47
48	Other-(specify) <u>INSURANCE</u>	632,812	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 7,534,294	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.

Facility Name & ID Number Manorcare of Libertyville

# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14

**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	1,972	2,133	\$ 109,610	\$ 51.39	1
2	Assistant Director of Nursing	5,853	6,332	246,121	38.87	2
3	Registered Nurses	43,610	47,183	1,579,425	33.47	3
4	Licensed Practical Nurses	19,621	21,228	507,311	23.90	4
5	CNAs & Orderlies	92,485	100,232	1,204,900	12.02	5
6	CNA Trainees					6
7	Licensed Therapist	30,205	32,690	1,315,974	40.26	7
8	Rehab/Therapy Aides	20,479	22,163	617,796	27.88	8
9	Activity Director	5,679	6,151	105,268	17.11	9
10	Activity Assistants					10
11	Social Service Workers	8,928	9,668	243,513	25.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	7,978	8,676	127,044	14.64	15
16	Dishwashers					16
17	Maintenance Workers	2,087	2,261	49,043	21.69	17
18	Housekeepers	15,409	16,689	190,748	11.43	18
19	Laundry	4,001	4,334	48,065	11.09	19
20	Administrator	2,080	2,080	149,991	72.11	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,476	21,178	497,064	23.47	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	1,588	1,721	26,715	15.52	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	281,451	304,719	\$ 7,018,588 *	\$ 23.03	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 21,600	9, 3	36
37	Medical Records Consultant	Monthly 6,548	10, 3	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)	\$ 28,148		49

**C. CONTRACT NURSES**

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



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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/13

Ending:

05/31/14**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 \$4,588
- (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 \$1887
- (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. \$ 65,356 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. \$ 227,465  
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. \$ 1,307
- (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.