

		FOR BHF USE					

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

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.

<p>I. IDPH License ID Number: <u>0049577</u></p> <p>Facility Name: <u>Manorcare of Naperville</u></p> <p>Address: <u>200 Martin Avenue</u> <u>Naperville</u> <u>60540</u> <small>Number City Zip Code</small></p> <p>County: <u>DuPage</u></p> <p>Telephone Number: <u>(630) 355-4111</u> Fax # <u>(630) 355-4156</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>11/1/81</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Garv Geise</u> Telephone Number: <u>(419) 252-5731</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>06/01/13</u> to <u>05/31/14</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>Barry A. Lazarus</u> (Title) <u>Vice President, Reimbursement</u> </td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u> </td> </tr> </table> <p align="right"> 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 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Barry A. Lazarus</u> (Title) <u>Vice President, Reimbursement</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Barry A. Lazarus</u> (Title) <u>Vice President, Reimbursement</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>							

Facility Name & ID Number Manorcare of Naperville

0049577 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	118	Skilled (SNF)	118	43,070	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	118	TOTALS	118	43,070	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	3,867	1,242	24,247	29,356	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,867	1,242	24,247	29,356	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.16%

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

2 (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 11/01/81

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 15,363

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Manorcare of Naperville

0049577

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
	A. General Services										
1	Dietary	123,050	16,472	223,726	363,248		363,248		363,248		1
2	Food Purchase		211,521		211,521		211,521	(1,212)	210,309		2
3	Housekeeping	160,949	24,928	910	186,787		186,787		186,787		3
4	Laundry	55,597	17,938	471	74,006		74,006		74,006		4
5	Heat and Other Utilities			175,284	175,284	2,577	177,861		177,861		5
6	Maintenance	56,308	15,507	147,689	219,504		219,504		219,504		6
7	Other (specify):* Med Waste			1,265	1,265		1,265		1,265		7
8	TOTAL General Services	395,904	286,366	549,345	1,231,615	2,577	1,234,192	(1,212)	1,232,980		8
	B. Health Care and Programs										
9	Medical Director			22,663	22,663		22,663		22,663		9
10	Nursing and Medical Records	3,435,380	299,328	103,588	3,838,296	11,235	3,849,531		3,849,531		10
10a	Therapy	2,334,573	7,820	48,970	2,391,363		2,391,363		2,391,363		10a
11	Activities	109,578	2,532	3,895	116,005		116,005		116,005		11
12	Social Services	251,204	65	11,694	262,963		262,963		262,963		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,130,735	309,745	190,810	6,631,290	11,235	6,642,525		6,642,525		16
	C. General Administration										
17	Administrative	98,789		724,860	823,649	(347,263)	476,386		476,386		17
18	Directors Fees										18
19	Professional Services			31,330	31,330	(2,035)	29,295	(29,295)			19
20	Dues, Fees, Subscriptions & Promotions			71,523	71,523		71,523	(38,204)	33,319		20
21	Clerical & General Office Expenses	431,976	81,449	393,505	906,930	2,035	908,965	(269,997)	638,968		21
22	Employee Benefits & Payroll Taxes			1,026,786	1,026,786	56,658	1,083,444		1,083,444		22
23	Inservice Training & Education			1,826	1,826		1,826		1,826		23
24	Travel and Seminar			1,526	1,526		1,526		1,526		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			361,443	361,443		361,443		361,443		26
27	Other (specify):*										27
28	TOTAL General Administration	530,765	81,449	2,612,799	3,225,013	(290,605)	2,934,408	(337,496)	2,596,912		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,057,404	677,560	3,352,954	11,087,918	(276,793)	10,811,125	(338,708)	10,472,417		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.

Facility Name & ID Number

Manorcare of Naperville

#0049577

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	
	D. Ownership											
30	Depreciation			560,217	560,217	19,069	579,286		579,286			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,364,794	2,364,794	257,724	2,622,518	(2,390,141)	232,377			32
33	Real Estate Taxes			88,200	88,200		88,200		88,200			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			102,726	102,726		102,726		102,726			35
36	Other (specify):*											36
37	TOTAL Ownership			3,115,937	3,115,937	276,793	3,392,730	(2,390,141)	1,002,589			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		815,052	250	815,302		815,302		815,302			39
40	Barber and Beauty Shops			8,401	8,401		8,401		8,401			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			149,312	149,312		149,312		149,312			42
43	Other (specify):* IV Ther/Xray/Lab		149,740	284,956	434,696		434,696		434,696			43
44	TOTAL Special Cost Centers		964,792	442,919	1,407,711		1,407,711		1,407,711			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,057,404	1,642,352	6,911,810	15,611,566		15,611,566	(2,728,849)	12,882,717			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 Naperville

0049577

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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,212)	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	(44)	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	(2,200)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(24,059)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(266,482)	21		24
25	Fund Raising, Advertising and Promotional	(38,204)	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	(2,396,648)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,728,849)		\$	30

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	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (2,728,849)		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	2	3	4	
		Yes	No	Amount	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

BHF USE ONLY						
48		49		50		51
						52

Manorcare of Naperville

ID# 0049577

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	\$ (2,390,141)	32	1
2	Vending Income	(1,101)	21	2
3	Misc Income	(170)	21	3
4	Accounting / Collection Fees	(5,236)	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	Total	(2,396,648)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Naperville# 0049577

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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,212)	0	0	0	0	0	0	0	0	0	0	(1,212)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,212)	0	0	0	0	0	0	0	0	0	0	(1,212)	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	(29,295)	0	0	0	0	0	0	0	0	0	0	(29,295)	19
20	Fees, Subscriptions & Promotions	(38,204)	0	0	0	0	0	0	0	0	0	0	(38,204)	20
21	Clerical & General Office Expenses	(269,997)	0	0	0	0	0	0	0	0	0	0	(269,997)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(337,496)	0	0	0	0	0	0	0	0	0	0	(337,496)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(338,708)	0	0	0	0	0	0	0	0	0	0	(338,708)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Naperville# 0049577

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)	
	D. Ownership													
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	(2,390,141)	0	0	0	0	0	0	0	0	0	0	(2,390,141)	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	(2,390,141)	0	0	0	0	0	0	0	0	0	0	(2,390,141)	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
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(2,728,849)	0	0	0	0	0	0	0	0	0	0	(2,728,849)	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 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	See Home Office Allocation	\$ 724,860	HCR Manor Care Services, LLC	100.00%	\$ 724,860	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	7,057,404	Heartland Employment Services, LLC	100.00%	7,057,404		4
5	V	10a Therapy Management	12,613	Heartland Rehabilitation Services, LLC	100.00%	12,613		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		\$ 7,794,877			\$ 7,794,877	\$ *	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:

06/01/13

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 Libertyville IL, LLC	Libertyville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights West IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

Facility Name & ID Number

Manorcare of Naperville

0049577

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

06/01/13

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	\$ 14,389,607	\$ 2,577	1	
2	5	Utilities - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs		14,389,607	0	2	
3	5	Utilities - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs		14,389,607	0	3	
4	10	Nursing - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	421,070	303,971	14,389,607	1,546	4
5	10	Nursing - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	2,331,970	10,787,378	14,389,607	9,689	5
6	10	Nursing - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs		14,389,607	0	6	
7	17	Gen / Admin - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	66,712,258	34,047,414	14,389,607	244,893	7
8	17	Gen / Admin - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	18,712,683	6,531,152	14,389,607	77,749	8
9	17	Gen/Admin-Direct to MW Div SN	Accumulated Cost	494,203,074	48 NFs	1,887,403	1,136,236	14,389,607	54,955	9
10	22	Employee Benefits - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	7,831,139		14,389,607	28,747	10
11	22	Empl Benefits - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	6,717,577		14,389,607	27,911	11
12	22	Empl Benefits-Dir to MW Div SN	Accumulated Cost	494,203,074	48 NFs			14,389,607	0	12
13	30	Depreciation - Pooled	Accumulated Cost	3,919,925,578	702 NFs, HHs, & R	4,454,722		14,389,607	16,353	13
14	30	Depreciation - Direct to All SNFs	Accumulated Cost	3,463,307,562	357 NFs	653,747		14,389,607	2,716	14
15	30	Depr - Direct to MW Div SNFs	Accumulated Cost	494,203,074	48 NFs			14,389,607	0	15
16										16
17	32	Pooled Interest	Accumulated Cost	3,919,925,578		25,923,280		14,389,607	95,161	17
18	32	Directly Assigned Interest	Not Allocated			18,563,246			162,563	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	\$ 724,860		25

Facility Name & ID Number

Manorcare of Naperville

0049577

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			
A. Directly Facility Related																	
Long-Term																	
1	Conv Sub Debentures		X	Various			\$ 2,480,995	\$ 2,480,995		0.0655	\$ 162,563						
2																	
3																	
4																	
5																	
Working Capital																	
6																	
7	Pooled Interest										95,161						
8	Interest Expense / Interest Income										(25,347)						
9	TOTAL Facility Related						\$ 2,480,995	\$ 2,480,995			\$ 232,377						
B. Non-Facility Related*																	
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 2,480,995	\$ 2,480,995			\$ 232,377						

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

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2013 report.		\$ <u>75,562</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>84,467</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$ <u>8,905</u>	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <u>79,295</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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ <u>88,200</u>	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2009	<u>75,453</u>	8
	2010	<u>77,325</u>	9
	2011	<u>81,204</u>	10
	2012	<u>82,432</u>	11
	2013	<u>86,504</u>	12
<u>Line 2: \$84,467.62 = \$41,215.78 for 2nd half of 2012 + \$43,251.84 for 1st half of 2013</u>			
<u>Line 4: \$43,251.84 for 2nd half of 2013 + \$36,043.33 for Jan-May 2014</u>			
	FOR BHF USE ONLY		
	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Naperville COUNTY DuPage
 FACILITY IDPH LICENSE NUMBER 0049577
 CONTACT PERSON REGARDING THIS REPORT Gary Geise
 TELEPHONE (419) 252-5731 FAX #: (419) 254-5494

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>07-24-209-009</u>	<u>See Attached</u>	\$ <u>86,503.68</u>	\$ <u>86,503.68</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>86,503.68</u></u>	\$ <u><u>86,503.68</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach 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 Naperville

0049577 Report Period Beginning:

06/01/13 Ending:

05/31/14

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1981	\$ 32,377	1
2			2009	37,469	2
3	TOTALS			\$ 69,846	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	98			1967	\$ 631,081	\$ 13,461		\$ 13,461		\$ 1,739,659	4
5	20			1988	1,159,909						5
6				2009	647,796						6
7											7
8											8
Improvement Type**											
9	Current Year Depreciation					414,320		414,320		3,792,732	9
10				1988	144,949						10
11				1989	18,122						11
12				1990	68,243						12
13				1991	415,119						13
14				1992	84,655						14
15				1993	123,500						15
16				1994	101,520						16
17				1995	138,803						17
18				1996	123,698						18
19				1997	259,385						19
20				1998	374,190						20
21		<u>FINISH/STUD</u>		1999	28,613						21
22		<u>PAINTING/WALLCOVERING</u>		1999	10,000						22
23		<u>ELECTRICAL</u>		1999	1,626						23
24		<u>SIGNAGE</u>		1999	4,109						24
25		<u>MILLWORK</u>		1999	909						25
26		<u>REPAIR BOILER</u>		1999	5,995						26
27		<u>WELDER/GENERATOR</u>		1999	2,367						27
28		<u>HVAC</u>		1999	1,356						28
29		<u>BI - Air Separator/Boiler Piping</u>		1999	4,366						29
30		<u>INSTALL DAMPERS</u>		1999	6,925						30
31		<u>FURNISHINGS (See Line 5)</u>		1999	10						31
32		<u>FURNISHINGS - 7/06 Cap Rate Audit Adj.</u>		1999	(10)						32
33		<u>ACCESS PANELS/DRYWALL</u>		1999	7,467						33
34		<u>EXTERIOR LIGHTING</u>		1999	15,290						34
35		<u>CARPET</u>		1999	5,034						35
36		<u>DOOR HARDWARE</u>		1999	371						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Naperville# 0049577

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	<u>DOOR HARDWARE</u>	1999	\$ 737	\$		\$	\$	\$	37
38	<u>GUTTERS</u>	2000	23,026						38
39	<u>CONCRETE WORK</u>	1999	4,447						39
40	<u>CONCRETE SIDEWALK</u>	1999	3,540						40
41	<u>CONCRETE BRIDGE</u>	1999	15,660						41
42	<u>FASCIA</u>	2000	2,559						42
43	<u>RESIDENT RM BUILT-IN CABINETS</u>	2000	1,595						43
44	<u>PAINTING - EXTERIOR BLDG</u>	2000	4,525						44
45	<u>SECURE CARE SYSTEM</u>	2000	17,096						45
46	<u>DOOR & FRAME</u>	2000	2,419						46
47	<u>THERMOSTAT</u>	2000	1,125						47
48	<u>DOOR & EXHAUST PIPING</u>	2000	3,113						48
49	<u>CONCRETE FLOOR - KITCHEN</u>	2000	860						49
50	<u>PIPING - HOT WATER</u>	2000	2,425						50
51	<u>ELECTRICAL</u>	2000	1,557						51
52	<u>DOORS</u>	2000	6,817						52
53	<u>EXHAUST FAN</u>	2001	4,194						53
54	<u>DOORS</u>	2001	480						54
55	<u>ROOF INSPECTION</u> (See Line 29)	2001	650						55
56	<u>ROOF INSPECTION- 7/06 Cap Rate Audit Adj.</u>	2001	(650)						56
57	<u>Sealant on Windows</u>	2001	5,300						57
58	<u>Carpentry-Renovation</u>	2002	70,192						58
59	<u>5/31/99 Audit Adjustment</u>	2002	(20,388)						59
60	<u>ROOF</u>	2002	17,964						60
61	<u>Carpet, VWC, Corner Guards</u>	2002	84,317						61
62	<u>Doors and Drywall</u>	2002	11,422						62
63	<u>ROOF</u>	2002	15,719						63
64	<u>ROOF</u>	2002	8,982						64
65	<u>Renovation-Paving</u> (See Line 33)	2004	6,053						65
66	<u>CARPET</u>	2003	538						66
67	<u>vec-Vinyl Wallcovering</u>	2003	534						67
68	<u>FREIGHT ON CARPET</u>	2003	43						68
69	<u>BORDER</u>	2003	99						69
70	TOTAL (lines 4 thru 69)		\$ 4,682,347	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	70

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/13

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	Totals from Page 12A, Carried Forward		\$ 4,682,347	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	VWC-Vinyl Wallcovering	2003	700						2
3	CARPET	2003	809						3
4	VWC-Vinyl Wallcovering	2003	327						4
5	VWC-Vinyl Wallcovering	2003	2,075						5
6	VWC-Vinyl Wallcovering	2003	7,961						6
7	VWC-Vinyl Wallcovering	2003	493						7
8	CARPET	2003	1,794						8
9	METAL DOORS	2003	6,557						9
10	DOORS	2003	9,688						10
11	Renovation-Interest (See Line 32)	2003	5,743						11
12	Renovation-Development Cost (See Line 32)	2003	63,684						12
13	Renovation-Flooring	2003	1,270						13
14	Renovation-HVAC	2003	38,041						14
15	Renovation-A/C Thru Wall	2003	1,014						15
16	Renovation-Basic Electrical	2003	104,524						16
17	Renovation-Engineering	2003	11,737						17
18	Renovation-Plan Reviews (See Line 32)	2003	3,142						18
19	VWC-Vinyl Wallcovering	2003	327						19
20	SMOKE WALL	2003	5,866						20
21	VWC-Vinyl Wallcovering	2003	327						21
22	7/06 Capital Rate Audit Adj. (*=related to 7/6 Cap Rate Adj.)	2003	(66,188)						22
23	Renovation-Paving - 7/06 Capital Rate Audit Adj.	2003	(6,053)						23
24	Renovation-General O/H (See Line 29)	2004	34,670						24
25	Renovation-Interest (See Line 29)	2004	2,459						25
26	Renovation--Carpentry Sub-Contracting	2004	26,147						26
27	Renovation-Millwork	2004	4,530						27
28	Renovation-HM Doors/Frames	2004	17,940						28
29	Renovation-Basic Electrical	2004	4,726						29
30	Renovation-Ceramic Tile	2004	11,799						30
31	Renovation-Resilient Floor	2004	16,580						31
32	Renovation-Carpet & Pads	2004	786						32
33	Renovation-Wall Coverings	2004	5,962						33
34	TOTAL (lines 1 thru 33)		\$ 5,001,783	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	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:

06/01/13

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	Totals from Page 12B, Carried Forward		\$ 5,001,783	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	Renovation- Corner Guards	2004	83						2
3	CREDIT ON Vinyl Wallcovering	2004	(26)						3
4	CREDIT ON Vinyl Wallcovering	2003	(327)						4
5	Renovation-General O/H (See Line 29)	2004	5,869						5
6	Renovation-Interest (See Line 29)	2004	247						6
7	Renovation-HM Doors/Frames	2004	4,752						7
8	Renovation-Resilient Floor (See Line 29)	2004	22,203						8
9	Renovation-Carpet & Pads	2004	684						9
10	Renovation-Wall Covering	2004	5,343						10
11	Renovation-Basic Electric	2004	2,639						11
12	EXTERIOR SERVICE DOOR	2004	979						12
13	INSTALL HOLLOW MENTAL DOOR	2004	1,539						13
14	KITCHEN RENOVATION	2004	20,000						14
15	ROOF RETAINAGE	2004	4,990						15
16	KITCHEN RENOVATION	2004	14,400						16
17	CARPET	2004	593						17
18	ADD' COST FOR ROOF	2004	2,246						18
19	Per 7/06 Capital Rate Audit Adjustment	2004	(82,826)						19
20	CARPET	2005	610						20
21	INSTALL DOORS	2005	5,315						21
22	Renov - Site Preparation	2005	47,133						22
23	Renov - Asphalt Paving	2005	17,075						23
24	CONCRETE SLAB	2005	2,085						24
25	OUTDOOR LIGHTING	2005	2,890						25
26	sidewalk & railing	2005	16,542						26
27	VWC	2005	236						27
28	VWC	2005	2,952						28
29	2 Fire rated access hatch	2005	3,225						29
30	Electrical service	2005	3,095						30
31	Renov - Carpentry-subcontr	2005	54,735						31
32	Renov - HM Doors & Frames & Tile	2005	18,760						32
33	Renov -Resilient Flooring	2005	17,700						33
34	TOTAL (lines 1 thru 33)		\$ 5,197,524	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	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:

06/01/13

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	Totals from Page 12C, Carried Forward		\$ 5,197,524	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	Renov -Wallcovering	2005	21,697						2
3	Renov -General Overhead & Interest	2005	23,169						3
4	Renov -General Overhead & Interest - 7/06 Cap Audit Adj.s	2005	(23,169)						4
5	Renov - Basic Electrical	2005	6,835						5
6	Carpentry Renovation 7/06 Capital Rate Audit Adjustment	2002	(70,192)						6
7	Carpet, VWC, Corner Guards 7/06 Capital Rate Audit Adjustmen	2002	(84,317)						7
8	7/06 Capital Rate Audit Adjusment	2002	50,715						8
9	GROUND CIRCUITS	2006	714						9
10	2 ALUMINUM WINDOWS	2006	2,620						10
11	2 SHOWER DOORS	2006	1,350						11
12	electrical	2006	6,557						12
13	plan review	2006	5,952						13
14	2 shower doors	2006	1,386						14
15	sprinkler system	2006	4,239						15
16	HALLWAY DOOR	2006	1,242						16
17	ROOFING	2007	6,225						17
18	doors	2007	9,287						18
19	000000002207 WINDOWS	2007	3,255						19
20	000000002210 2106 CRPNTRY ACT RM,DR,NRS STN	2007	65,195						20
21	000000002211 2106 CRPNTRY ACT RM,DR,NRS STN	2007	27,787						21
22	000000002215 2106 CRPNTRY ACT RM,DR,NRS STN	2007	1,022						22
23	000000002223 FLOORING IN RESTROOMS	2007	18,545						23
24	000000002238 0307 CARPENTRY FOR RENOVA	2008	591,885						24
25	000000002239 0307 CARPENTRY FOR RENOVA	2008	4,258						25
26	000000002240 0307 CARPENTRY FOR RENOVA	2008	172,562						26
27	000000002248 Sprinkler System	2007	1,500						27
28	000000002270 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,400						28
29	000000002271 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,480						29
30	000000002272 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	11,987						30
31	000000002277 sheet vinyl in 8 res rms	2008	21,560						31
32	000000002280 roofing	2008	6,258						32
33	000000002281 data phone lines	2008	6,588						33
34	TOTAL (lines 1 thru 33)		\$ 6,099,118	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	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:

06/01/13

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	Totals from Page 12D, Carried Forward		\$ 6,099,118	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	00000002283 1507 GENERATOR	2008	4,541						2
3	00000002284 1507 GENERATOR	2008	181						3
4	00000002224 CONCRETE FOR FRONT PORCH	2007	4,995						4
5	00000002235 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	31,524						5
6	00000002236 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	92,135						6
7	00000002237 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	3,955						7
8	00000002295 STONWORK BRICK AND LANDSCAPE	2008	22,715						8
9	00000002302 2 brick walls	2008	4,415						9
10	00000002303 inter ctyd landscape	2008	14,429						10
11	00000002330 1507 GENERATOR	2009	2,223						11
12	00000002287 GENERATOR	2008	69,365						12
13	00000002320 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	8,163						13
14	00000002321 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	270						14
15	00000002288 CARPET (Service Corridor)	2008	5,000						15
16	00000002289GENERATOR	2008	10,617						16
17	00000002290 FLOORING (Serv Corr, Publc RR & Lounge	2008	3,000						17
18	00000002293 2 roof exhausters	2008	3,251						18
19	00000002298 WALL PACK	2008	520						19
20	00000002309 20 AMP CIRCUITS	2008	2,260						20
21	00000002313 CARPET AND WALLCOVERING (Heritage Hallw	2008	8,860						21
22	00000002318 ADJ RESTROOM FLOORING (10/07)	2008	7,500						22
23	00000002327 CARPET AND WALLCOVERING (Main Hallway)	2009	1,524						23
24	00000002328 1507 GENERATOR	2009	29,830						24
25	00000002329 1507 GENERATOR	2009	161,091						25
26	00000002343PT ADD -WATER/SEWER/UTILITIES	2009	17,900						26
27	00000002343PT ADD -PAVING/PARKING	2009	7,200						27
28	00000002343PT ADD -SITE CONCRETE	2009	31,960						28
29	00000002343PT ADD -SITE PREPARTATION	2009	70,720						29
30	00000002343PT ADD -FENCING	2009	920						30
31	00000002343PT ADD -CONCRETE SIDEWALKS	2009	18,790						31
32	00000002344PT ADD -LANDSCAPING	2009	28,135						32
33	00000002345PT ADD -PERMANENT FENCING	2009	2,569						33
34	TOTAL (lines 1 thru 33)		\$ 6,769,675	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	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:

06/01/13

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	Totals from Page 12E, Carried Forward		\$ 6,769,675	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	00000002334DRIVEWAY BALLARD LIGHT	2009	3,170						2
3	00000002348 1507 RENO - CONCRETE SIDEWALKS	2009	3,669						3
4	00000002336PT ADD -ARCH & ENGINEER COST	2009	80,174						4
5	00000002336PT ADD -PERMIT FEES	2009	7,128						5
6	00000002342PT ADD -RESILIENT FLOORING	2009	2,318						6
7	00000002342PT ADD -WALL COVERING	2009	7,129						7
8	00000002346PT ADD -FIRE SPRINKLER SYSTEM	2009	17,052						8
9	00000002346PT ADD -BASIC ELECTRICAL	2009	60,375						9
10	00000002352NEW MDS OFFICE	2009	17,173						10
11	000000023540809 ROOF REPLACE - PARTIAL	2009	5,081						11
12	000000023540809 ROOF REPLACE - TEAR OFF & REPLACE	2009	168,510						12
13	00000002355KITCHEN DOOR	2009	3,785						13
14	00000002360DINING ROOM SINK	2009	3,385						14
15	000000023659 WINDOWS & SILLS	2010	15,850						15
16	00000002366BATHROOM FAUCETS & CHROME	2010	7,540						16
17	00000002374 ALUMINUM GATE	2010	2,327						17
18	00000002373 RESIDENT ROOM RECEPTACLE UPGRADE	2010	8,839						18
19	00000002375 85 GAL WATER HEATER	2010	11,966						19
20	00000002404 OVERLAY PARKING LOT	2011	24,916						20
21	00000002405 Additional Parking Lot	2011	2,329						21
22	00000002406 2 ALUMINUM FRAME GATES	2011	4,455						22
23	00000002418 EXTERIOR DOOR & FRAME	2011	6,700						23
24	00000002434 back flow valve - fire sprinkler	2012	9,371						24
25	000000024353 2 HM doors - breakroom & BB room	2012	3,940						25
26	00000002437 kitchen RTU	2012	14,775						26
27	00000002439 RTU Unit #4 - 4 ton	2012	6,795						27
28	00000002441 sump pump prep sink kitchen	2013	9,294						28
29	00000002442 fire wall update nursing office	2013	6,560						29
30									30
31	Lobby, Business staff offices, & Shower room RENOVATIONS:								31
32	00000002444 carpeting for business staff offices and lobby	2013	2,573						32
33	00000002444A INTRUSION DETECTION SYSTEM	2013	4,063						33
34	TOTAL (lines 1 thru 33)		\$ 7,290,918	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward		\$ 7,290,918	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	1
2	00000002445 Carpentry renev- bus staff ofcs, lobby, shower room	2013	95,508						2
3	00000002445A Electrical renov for bus staff ofcs, lobby & shower	2013	15,499						3
4	00000002449 door/frame - o2 room	2013	3,545						4
5	00000002451 windows - 4 rms 176-179	2013	8,220						5
6									6
7	ADDITIONAL: Lobby, Business staff offices,								7
8	& Shower room RENOVATIONS:								8
9	00000002444 basic electrical additional	2013	2,327						9
10									10
11	00000002472 smoke wall upgrades to remove Ktags	2013	8,956						11
12	00000002477 fire door on stg rm & 6 EZ path devices								12
13	@ Mech rm & 2 fire walls @ rear of bldg	2013	4,752						13
14	Resident rms & bathrooms renovations in SOUTH Wing:								14
15	00000002478 Wall paper/corner guards, Painting, carpeting	2013	21,241						15
16	00000002478A - resilient flooring	2013	26,482						16
17	00000002480 carpentry/subcontracting	2013	130,584						17
18	00000002480A -BASIC ELECTRICAL	2013	26,225						18
19	00000002480B -plumbing	2013	43,578						19
20	00000002482 ELEC UPGRADES - GENERATOR PWR WK	2014	6,614						20
21	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	14,750						21
22	FRT - Heritage & Liberty hall carpeting	2014	917						22
23	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	16,958						23
24	FRT - Heritage & Liberty hall carpeting	2014	287						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)		\$ 7,717,361	\$ 427,781		\$ 427,781	\$	\$ 5,532,391	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	\$ 2,025,749	\$ 132,436	\$ 132,436	\$		\$ 1,798,352	71
72	Current Year Purchases	237,616						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			19,069	19,069			74
75	TOTALS	\$ 2,263,365	\$ 132,436	\$ 151,505	\$ 19,069		\$ 1,798,352	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,050,572	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 560,217	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 579,286	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 19,069	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,330,743	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

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

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: \$ 102,726 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.

Facility Name & ID Number Manorcare of Naperville # 0049577 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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. CLASSROOM PORTION:</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>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
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

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a	14668	hrs	\$ 640,638		\$	1,225	14,668	\$ 641,863	1
2	Licensed Speech and Language Development Therapist	10a	4852	hrs	211,921				4,852	211,921	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	13070	hrs	570,860	7	448	6,595	13,077	577,903	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				815,052		815,052	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhal Therapy</u>	10a	1025		44,781	541	36,378		1,566	81,159	12
13	Other (specify): <u>IV Ther/Xray/Lab</u>	43, 2 & 3					284,956	149,740		434,696	13
14	TOTAL				\$ 1,468,200	548	\$ 321,782	\$ 972,612	34,163	\$ 2,762,594	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 Naperville

0049577

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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 198	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (2,201,143))	1,629,744		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,125		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,634,067	\$	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	7,717,361		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,263,365		16
17	Accumulated Depreciation (book methods)	(7,330,743)		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) <u>OMIT</u>	84,898		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,571,827	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,205,894	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 202,703	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	621,817		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	79,295		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accrued Payables</u>	201,763		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,105,578	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	2,480,995		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,480,995	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,586,573	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,619,321	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,205,894	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 13,618,133	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 13,618,133	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(2,428,553)	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)	\$ (2,428,553)	17
B. Transfers (Itemize):			
18	Change in Interdivision	2,429,741	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 2,429,741	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 13,619,321	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		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 13,616,753	1	
2	Discounts and Allowances for all Levels	(9,233,506)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,383,247	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	6,608,843	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,608,843	8	
C. Other Operating Revenue				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements		11	
12	Gift and Coffee Shop	1,101	12	
13	Barber and Beauty Care	9,319	13	
14	Non-Patient Meals	1,212	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	1,622,769	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	273,648	19	
20	Radiology and X-Ray	192,977	20	
21	Other Medical Services	89,727	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,190,753	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***		25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>Misc Income</u>	170	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 170	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,183,013	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,231,615	31	
32	Health Care	6,631,290	32	
33	General Administration	3,225,013	33	
B. Capital Expense				
34	Ownership	3,115,937	34	
C. Ancillary Expense				
35	Special Cost Centers	1,258,399	35	
36	Provider Participation Fee	149,312	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,611,566	40	
41	Income before Income Taxes (line 30 minus line 40)**	(2,428,553)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,428,553)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 441,070	44
45	Private Pay - Net Inpatient Revenue	302,546	45
46	Medicare - Net Inpatient Revenue	2,763,360	46
47	Other-(specify) <u>HOSPICE</u>	72,934	47
48	Other-(specify) <u>INSURANCE</u>	803,337	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,383,247	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 Naperville

0049577

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	1,617	1,754	\$ 78,966	\$ 45.02	1
2	Assistant Director of Nursing	2,759	2,992	104,758	35.01	2
3	Registered Nurses	54,085	58,653	1,946,164	33.18	3
4	Licensed Practical Nurses	6,714	7,281	182,474	25.06	4
5	CNAs & Orderlies	73,040	79,400	1,093,585	13.77	5
6	CNA Trainees					6
7	Licensed Therapist	36,432	39,549	1,727,325	43.68	7
8	Rehab/Therapy Aides	19,799	21,494	607,248	28.25	8
9	Activity Director	5,475	5,945	109,578	18.43	9
10	Activity Assistants					10
11	Social Service Workers	8,548	9,278	251,204	27.08	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	7,459	8,109	123,050	15.17	15
16	Dishwashers					16
17	Maintenance Workers	2,056	2,233	56,308	25.22	17
18	Housekeepers	12,606	13,690	160,949	11.76	18
19	Laundry	4,877	5,298	55,597	10.49	19
20	Administrator	2,080	2,080	98,789	47.49	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,478	20,194	431,976	21.39	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	1,696	1,842	29,433	15.98	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	257,721	279,792	\$ 7,057,404 *	\$ 25.22	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 22,663	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)	\$ 22,663		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	213 3,188	10	52
53	TOTAL (lines 50 - 52)	213 \$ 3,188		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												
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8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Manorcare of Naperville

0049577

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 \$3,608
- (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 \$1485
- (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. \$ 49,664 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. \$ 149,312
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. \$ 1,212
- (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.