

Facility Name & ID Number Manorcare of Naperville

0049577 Report Period Beginning: 06/01/14 Ending: 05/31/15

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 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	2,731	866	20,111	23,708	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,731	866	20,111	23,708	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.05%

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 11/1/81

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

YES Date 04/07/11 NO

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

YES NO If YES, enter number of beds certified 115 and days of care provided 10,745

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Manorcare of Naperville

0049577

Report Period Beginning:

06/01/14

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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	199,789	18,794	100,199	318,782		318,782	318,782			1
2	Food Purchase		204,583		204,583		204,583	(2,024)	202,559		2
3	Housekeeping	158,282	22,160	1,842	182,284		182,284		182,284		3
4	Laundry	57,513	19,049	126	76,688		76,688		76,688		4
5	Heat and Other Utilities			167,885	167,885	2,672	170,557		170,557		5
6	Maintenance	53,524	17,088	80,210	150,822		150,822		150,822		6
7	Other (specify):* Med Waste			1,215	1,215		1,215		1,215		7
8	TOTAL General Services	469,108	281,674	351,477	1,102,259	2,672	1,104,931	(2,024)	1,102,907		8
	B. Health Care and Programs										
9	Medical Director			18,610	18,610		18,610		18,610		9
10	Nursing and Medical Records	2,993,917	275,595	224,674	3,494,186	9,103	3,503,289		3,503,289		10
10a	Therapy	1,943,612	6,951	65,727	2,016,290		2,016,290		2,016,290		10a
11	Activities	80,842	2,466	4,180	87,488		87,488		87,488		11
12	Social Services	150,137		12,175	162,312		162,312		162,312		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,168,508	285,012	325,366	5,778,886	9,103	5,787,989		5,787,989		16
	C. General Administration										
17	Administrative	145,182		713,589	858,771	(341,066)	517,705		517,705		17
18	Directors Fees										18
19	Professional Services			19,373	19,373		19,373	(19,373)			19
20	Dues, Fees, Subscriptions & Promotions			104,313	104,313		104,313	(70,135)	34,178		20
21	Clerical & General Office Expenses	512,330	74,833	616,663	1,203,826		1,203,826	(513,000)	690,826		21
22	Employee Benefits & Payroll Taxes			852,162	852,162	49,477	901,639		901,639		22
23	Inservice Training & Education			(1,241)	(1,241)		(1,241)		(1,241)		23
24	Travel and Seminar			1,567	1,567		1,567		1,567		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			979,284	979,284		979,284		979,284		26
27	Other (specify):*							(36)	(36)		27
28	TOTAL General Administration	657,512	74,833	3,285,710	4,018,055	(291,589)	3,726,466	(602,544)	3,123,922		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,295,128	641,519	3,962,553	10,899,200	(279,814)	10,619,386	(604,568)	10,014,818		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:

06/01/14

Ending:

05/31/15

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			380,465	380,465	17,667	398,132		398,132			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,066,164	2,066,164	262,147	2,328,311	(2,074,146)	254,165			32
33	Real Estate Taxes			87,389	87,389		87,389		87,389			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			86,226	86,226		86,226		86,226			35
36	Other (specify):*											36
37	TOTAL Ownership			2,620,244	2,620,244	279,814	2,900,058	(2,074,146)	825,912			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		761,753	3,340	765,093		765,093		765,093			39
40	Barber and Beauty Shops			6,915	6,915		6,915		6,915			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,312	146,312		146,312		146,312			42
43	Other (specify):* IV Therapy		147,262	192,117	339,379		339,379		339,379			43
44	TOTAL Special Cost Centers		909,015	348,684	1,257,699		1,257,699		1,257,699			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,295,128	1,550,534	6,931,481	14,777,143		14,777,143	(2,678,714)	12,098,429			45

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

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0049577

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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	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,024)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	(7)	21		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)	(36)	27		16
17	Non-Care Related Fees				17
18	Fines and Penalties		21		18
19	Entertainment				19
20	Contributions	(7,247)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,757)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(507,476)	21		24
25	Fund Raising, Advertising and Promotional	(70,135)	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 Page 5a	(2,084,995)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,678,714)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	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))	\$ (2,678,714)		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

Manorcare of Naperville

ID# 0049577

Report Period Beginning: 06/01/14

Ending: 05/31/15

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Activity Income	\$	11	1
2	Misc. Income	1,000	21	2
3	Vending Income	(833)	21	3
4	Accounting/Collection Fees	(11,016)	19	4
5	Collection Agency		19	5
6	Loss on Disposal of Fixed Asset		36	6
7	HCP Lease Interest	(2,074,146)	32	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	(2,084,995)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/14

Ending:

05/31/15

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,024)	0	0	0	0	0	0	0	0	0	0	(2,024)	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	(2,024)	0	(2,024)	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	(17,773)	0	0	0	0	0	0	0	0	0	0	(17,773)	19
20	Fees, Subscriptions & Promotions	(70,135)	0	0	0	0	0	0	0	0	0	0	(70,135)	20
21	Clerical & General Office Expenses	(514,600)	0	0	0	0	0	0	0	0	0	0	(514,600)	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):*	(36)	0	0	0	0	0	0	0	0	0	0	(36)	27
28	TOTAL General Administration	(602,544)	0	(602,544)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(604,568)	0	(604,568)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/14

Ending:

05/31/15

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	(2,074,146)	0	0	0	0	0	0	0	0	0	0	(2,074,146)	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	(2,074,146)	0	0	0	0	0	0	0	0	0	0	(2,074,146)	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)	(2,678,714)	0	0	0	0	0	0	0	0	0	0	(2,678,714)	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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See Home Office Allocation	\$ 713,589	HCR Manor Care Services, LLC	100.00%	\$ 713,589	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	6,295,128	Heartland Employment Services, LLC	100.00%	6,295,128		4
5	V	10a Therapy Management	12,321	Heartland Rehabilitation Services, LLC	100.00%	12,321		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		\$ 7,021,038			\$ 7,021,038	\$ *	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:

06/01/14

Ending:

05/31/15

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Heartland of Canton IL, LLC	Canton				2
3			Heartland of 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 (East) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

Facility Name & ID Number

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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			Heartland of Champaign IL, LLC	Champaign				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
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24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/14

Ending: 05/31/15

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 Summitt 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	564 NFs, HHs, & R	\$ 700,139	\$	15,149,524	\$ 2,672	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	356 NFs			15,149,524	0	2
3	5	Utilities - Direct to Western Div S	Accumulated Cost	45 NFs			15,149,524	0	3
4	10	Nursing - Pooled	Accumulated Cost	564 NFs, HHs, & R	365,628	262,581	15,149,524	1,395	4
5	10	Nursing - Direct to all SNFs	Accumulated Cost	356 NFs	1,781,417	1,228,977	15,149,524	7,708	5
6	10	Nursing - Direct to Western Div S	Accumulated Cost	45 NFs			15,149,524	0	6
7	17	Gen & Admin - Pooled	Accumulated Cost	564 NFs, HHs, & R	68,653,771	35,393,585	15,149,524	262,025	7
8	17	Gen & Admin - Direct to all SNFs	Accumulated Cost	356 NFs	12,665,127	2,400,695	15,149,524	54,800	8
9	17	Gen & Admin-Direct to MW Div	Accumulated Cost	40 NFs Jan-Sept	1,411,275		11,362,143	46,231	9
10	17	Gen & Admin - Direc toW Div SN	Accumulated Cost	45 NFs Oct-Dec	536,860		3,787,381	9,467	10
11	22	Employee Ben - Pooled	Accumulated Cost	564 NFs, HHs, & R	5,418,631		15,149,524	20,682	11
12	22	Employee Ben - Direct to SNFs	Accumulated Cost	356 NFs	6,655,045		15,149,524	28,795	12
13	22	Employee Ben - Direct to W Div S	Accumulated Cost	45 NFs			15,149,524	0	13
14	30	Deprec - Pooled	Accumulated Cost	564 NFs, HHs, & R	3,871,414		15,149,524	14,776	14
15	30	Deprec - Direct to all SNFs	Accumulated Cost	356 NFs	668,272		15,149,524	2,891	15
16	30	Deprec - Direct to W Div SNFs	Accumulated Cost	45 NFs			15,149,524	0	16
17									17
18									18
19	32	Pooled Interest	Accumulated Cost		25,971,677		15,149,524	99,124	19
20	32	Directly Assigned Interest	Not Allocated		17,184,434			163,023	20
21									21
22	24	H/O costs Allocated to non-SNF & Other Divisions			33,870,689				22
23									23
24									24
25	TOTALS				\$ 179,754,380	\$ 39,285,837		\$ 713,589	25

Facility Name & ID Number

Manorcare of Naperville

0049577

Report Period Beginning:

06/01/14

Ending:

05/31/15

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				\$ 2,480,995	\$ 2,480,995		0.0657	\$ 163,023						
2																	
3																	
4																	
5																	
	Working Capital																
6																	
7	Pooled Interest										99,124						
8	Interest Expense / Interest Income										(7,982)						
9	TOTAL Facility Related						\$ 2,480,995	\$ 2,480,995			\$ 254,165						
	B. Non-Facility Related*																
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 2,480,995	\$ 2,480,995			\$ 254,165						

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.)

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Naperville COUNTY Du Page

FACILITY IDPH LICENSE NUMBER 0049577

CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski

TELEPHONE (419) 252-5736 FAX #: (419) 254-5495

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(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>87,128.58</u>	\$ <u>87,128.58</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>87,128.58</u></u>	\$ <u><u>87,128.58</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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:

06/01/14 Ending:

05/31/15

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>1981</u>	\$ <u>32,377</u>	<u>1</u>
2			<u>2009</u>	<u>37,469</u>	<u>2</u>
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	\$	\$ 1,753,121	4
5	20			1988	1,159,909						5
6				2009	647,796						6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					212,979		212,979		4,005,711	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				1999	141,838						21
22				2000	44,090						22
23				2001	9,974						23
24				2002	188,208						24
25	Renovation-Paving (See Line 33)			2004	6,053						25
26	CARPET			2003	538						26
27	vec-Vinyl Wallcovering			2003	534						27
28	FREIGHT ON CARPET			2003	43						28
29	BORDER			2003	99						29
30	VWC-Vinyl Wallcovering			2003	700						30
31	CARPET			2003	809						31
32	VWC-Vinyl Wallcovering			2003	327						32
33	VWC-Vinyl Wallcovering			2003	2,075						33
34	VWC-Vinyl Wallcovering			2003	7,961						34
35	VWC-Vinyl Wallcovering			2003	493						35
36	CABINETRY			2003	1,794						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:

06/01/14

Ending:

05/31/15**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>METAL DOORS</u>	2003	\$ 6,557	\$		\$	\$	\$	37
38	<u>DOORS</u>	2003	9,688						38
39	<u>Renovation-Interest</u> (See Line 32)	2003	5,743						39
40	<u>Renovation-Development Cost</u> (See Line 32)	2003	63,684						40
41	<u>Renovation-Flooring</u>	2003	1,270						41
42	<u>Renovation-HVAC</u>	2003	38,041						42
43	<u>Renovation-A/C Thru Wall</u>	2003	1,014						43
44	<u>Renovation-Basic Electrical</u>	2003	104,524						44
45	<u>Renovation-Engineering</u>	2003	11,737						45
46	<u>Renovation-Plan Reviews</u> (See Line 32)	2003	3,142						46
47	<u>VWC-Vinyl Wallcovering</u>	2003	327						47
48	<u>SMOKE WALL</u>	2003	5,866						48
49	<u>VWC-Vinyl Wallcovering</u>	2003	327						49
50	<u>7/06 Capital Rate Audit Adj. (*=related to 7/6 Cap Rate Adj.)</u>	2003	(66,188)						50
51	<u>Renovation-Paving - 7/06 Capital Rate Audit Adj.</u>	2003	(6,053)						51
52	<u>Renovation-General O/H</u> (See Line 29)	2004	34,670						52
53	<u>Renovation-Interest</u> (See Line 29)	2004	2,459						53
54	<u>Renovation--Carpentry Sub-Contracting</u>	2004	26,147						54
55	<u>Renovation-Millwork</u>	2004	4,530						55
56	<u>Renovation-HM Doors/Frames</u>	2004	17,940						56
57	<u>Renovation-Basic Electrical</u>	2004	4,726						57
58	<u>Renovation-Ceramic Tile</u>	2004	11,799						58
59	<u>Renovation-Resilient Floor</u>	2004	16,580						59
60	<u>Renovation-Carpet & Pads</u>	2004	786						60
61	<u>Renovation-Wall Coverings</u>	2004	5,962						61
62	<u>Renovation- Corner Guards</u>	2004	83						62
63	<u>CREDIT ON Vinyl Wallcovering</u>	2004	(26)						63
64	<u>CREDIT ON Vinyl Wallcovering</u>	2003	(327)						64
65	<u>Renovation-General O/H</u> (See Line 29)	2004	5,869						65
66	<u>Renovation-Interest</u> (See Line 29)	2004	247						66
67	<u>Renovation-HM Doors/Frames</u>	2004	4,752						67
68	<u>Renovation-Resilient Floor</u> (See Line 29)	2004	22,203						68
69	<u>Renovation-Carpet & Pads</u>	2004	684						69
70	TOTAL (lines 4 thru 69)		\$ 5,035,269	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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:

06/01/14

Ending:

05/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,035,269	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	1
2	Renovation-Wall Covering	2004	5,343						2
3	Renovation-Basic Electric	2004	2,639						3
4	EXTERIOR SERVICE DOOR	2004	979						4
5	INSTALL HOLLOW METAL DOOR	2004	1,539						5
6	KITCHEN RENOVATION	2004	20,000						6
7	ROOF RETAINAGE	2004	4,990						7
8	KITCHEN RENOVATION	2004	14,400						8
9	CARPET	2004	593						9
10	ADD' COST FOR ROOF	2004	2,246						10
11	Per 7/06 Capital Rate Audit Adjustment	2004	(82,826)						11
12	CARPET	2005	610						12
13	INSTALL DOORS	2005	5,315						13
14	Renov - Site Preparation	2005	47,133						14
15	Renov - Asphalt Paving	2005	17,075						15
16	CONCRETE SLAB	2005	2,085						16
17	OUTDOOR LIGHTING	2005	2,890						17
18	sidewalk & railing	2005	16,542						18
19	VWC	2005	236						19
20	VWC	2005	2,952						20
21	2 Fire rated access hatch	2005	3,225						21
22	Electrical service	2005	3,095						22
23	Renov - Carpentry-subcontr	2005	54,735						23
24	Renov - HM Doors & Frames & Tile	2005	18,760						24
25	Renov -Resilient Flooring	2005	17,700						25
26	Renov -Wallcovering	2005	21,697						26
27	Renov -General Overhead & Interest	2005	23,169						27
28	Renov -General Overhead & Interest - 7/06 Cap Audit Adj.s	2005	(23,169)						28
29	Renov - Basic Electrical	2005	6,835						29
30	Carpentry Renovation 7/06 Capital Rate Audit Adjustment	2002	(70,192)						30
31	Carpet, VWC, Corner Guards 7/06 Capital Rate Audit Adjustmen	2002	(84,317)						31
32	7/06 Capital Rate Audit Adjusment	2002	50,715						32
33	GROUND CIRCUITS	2006	714						33
34	TOTAL (lines 1 thru 33)		\$ 5,122,977	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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:

06/01/14

Ending:

05/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,122,977	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	1
2	2 ALUMINUM WINDOWS	2006	2,620						2
3	2 SHOWER DOORS	2006	1,350						3
4	electrical	2006	6,557						4
5	plan review	2006	5,952						5
6	2 shower doors	2006	1,386						6
7	sprinkler system	2006	4,239						7
8	HALLWAY DOOR	2006	1,242						8
9	ROOFING	2007	6,225						9
10	doors	2007	9,287						10
11	00000002207 WINDOWS	2007	3,255						11
12	00000002210 2106 CRPNTRY ACT RM,DR,NRS STN	2007	65,195						12
13	00000002211 2106 CRPNTRY ACT RM,DR,NRS STN	2007	27,787						13
14	00000002215 2106 CRPNTRY ACT RM,DR,NRS STN	2007	1,022						14
15	00000002223 FLOORING IN RESTROOMS	2007	18,545						15
16	00000002238 0307 CARPENTRY FOR RENOVA	2008	591,885						16
17	00000002239 0307 CARPENTRY FOR RENOVA	2008	4,258						17
18	00000002240 0307 CARPENTRY FOR RENOVA	2008	172,562						18
19	00000002248 Sprinkler System	2007	1,500						19
20	00000002270 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,400						20
21	00000002271 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,480						21
22	00000002272 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	11,987						22
23	00000002277 sheet vinyl in 8 res rms	2008	21,560						23
24	00000002280 roofing	2008	6,258						24
25	00000002281 data phone lines	2008	6,588						25
26	00000002283 1507 GENERATOR	2008	4,541						26
27	00000002284 1507 GENERATOR	2008	181						27
28	00000002224 CONCRETE FOR FRONT PORCH	2007	4,995						28
29	00000002235 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	31,524						29
30	00000002236 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	92,135						30
31	00000002237 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	3,955						31
32	00000002295 STONWORK BRICK AND LANDSCAPE	2008	22,715						32
33	00000002302 2 brick walls	2008	4,415						33
34	TOTAL (lines 1 thru 33)		\$ 6,263,579	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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:

06/01/14

Ending:

05/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,263,579	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	1
2	00000002303 inter ctyd landscape	2008	14,429						2
3	00000002330 1507 GENERATOR	2009	2,223						3
4	00000002287 GENERATOR	2008	69,365						4
5	00000002320 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	8,163						5
6	00000002321 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	270						6
7	00000002288 CARPET (Service Corridor)	2008	5,000						7
8	00000002289GENERATOR	2008	10,617						8
9	00000002290 FLOORING (Serv Corr, Publc RR & Lounge	2008	3,000						9
10	00000002293 2 roof exhausters	2008	3,251						10
11	00000002298 WALL PACK	2008	520						11
12	00000002309 20 AMP CIRCUITS	2008	2,260						12
13	00000002313 CARPET AND WALLCOVERING (Heritage Hallw	2008	8,860						13
14	00000002318 ADJ RESTROOM FLOORING (10/07)	2008	7,500						14
15	00000002327 CARPET AND WALLCOVERING (Main Hallway)	2009	1,524						15
16	00000002328 1507 GENERATOR	2009	29,830						16
17	00000002329 1507 GENERATOR	2009	161,091						17
18	00000002343PT ADD -WATER/SEWER/UTILITIES	2009	17,900						18
19	00000002343PT ADD -PAVING/PARKING	2009	7,200						19
20	00000002343PT ADD -SITE CONCRETE	2009	31,960						20
21	00000002343PT ADD -SITE PREPARTATION	2009	70,720						21
22	00000002343PT ADD -FENCING	2009	920						22
23	00000002343PT ADD -CONCRETE SIDEWALKS	2009	18,790						23
24	00000002344PT ADD -LANDSCAPING	2009	28,135						24
25	00000002345PT ADD -PERMANENT FENCING	2009	2,569						25
26	00000002334DRIVEWAY BALLARD LIGHT	2009	3,170						26
27	00000002348 1507 RENO - CONCRETE SIDEWALKS	2009	3,669						27
28	00000002336PT ADD -ARCH & ENGINEER COST	2009	80,174						28
29	00000002336PT ADD -PERMIT FEES	2009	7,128						29
30	00000002342PT ADD -RESILIENT FLOORING	2009	2,318						30
31	00000002342PT ADD -WALL COVERING	2009	7,129						31
32	00000002346PT ADD -FIRE SPRINKLER SYSTEM	2009	17,052						32
33	00000002346PT ADD -BASIC ELECTRICAL	2009	60,375						33
34	TOTAL (lines 1 thru 33)		\$ 6,950,690	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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 12D, Carried Forward		\$ 6,950,690	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	1
2	00000002352NEW MDS OFFICE	2009	17,173						2
3	000000023540809 ROOF REPLACE - PARTIAL	2009	5,081						3
4	000000023540809 ROOF REPLACE - TEAR OFF & REPLACE	2009	168,510						4
5	00000002355KITCHEN DOOR	2009	3,785						5
6	00000002360DINING ROOM SINK	2009	3,385						6
7	000000023659 WINDOWS & SILLS	2010	15,850						7
8	00000002366BATHROOM FAUCETS & CHROME	2010	7,540						8
9	00000002374 ALUMINUM GATE	2010	2,327						9
10	00000002373 RESIDENT ROOM RECEPTACLE UPGRADE	2010	8,839						10
11	00000002375 85 GAL WATER HEATER	2010	11,966						11
12	00000002404 OVERLAY PARKING LOT	2011	24,916						12
13	00000002405 Additional Parking Lot	2011	2,329						13
14	00000002406 2 ALUMINUM FRAME GATES	2011	4,455						14
15	00000002418 EXTERIOR DOOR & FRAME	2011	6,700						15
16	00000002434 back flow valve - fire sprinkler	2012	9,371						16
17	000000024353 2 HM doors - breakroom & BB room	2012	3,940						17
18	00000002437 kitchen RTU	2012	14,775						18
19	00000002439 RTU Unit #4 - 4 ton	2012	6,795						19
20	00000002441 sump punp prep sink kitchen	2013	9,294						20
21	00000002442 fire wall update nursing office	2013	6,560						21
22									22
23	Lobby, Business staff offices, & Shower room RENOVATIONS:								23
24	00000002444 carpeting for business staff offices and lobby	2013	2,573						24
25	00000002444A INTRUSION DETECTION SYSTEM	2013	4,063						25
26	00000002445 Carpentry renv- bus staff ofcs, lobby, shower room	2013	95,508						26
27	00000002445A Electrical renov for bus staff ofcs, lobby & shower	2013	15,499						27
28	00000002449 door/frame - o2 room	2013	3,545						28
29	00000002451 windows - 4 rms 176-179	2013	8,220						29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,413,690	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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:

06/01/14

Ending:

05/31/15

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,413,690	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	1
2	ADDITIONAL: Lobby, Business staff offices,								2
3	& Shower room RENOVATIONS:								3
4	000000002444 basic electrical additional	2013	2,327						4
5									5
6	000000002472 smoke wall upgrades to remove Ktags	2013	8,956						6
7	000000002477 fire door on stg rm & 6 EZ path devices								7
8	@ Mech rm & 2 fire walls @ rear of bldg	2013	4,752						8
9	Resident rms & bathrooms renovations in SOUTH Wing:								9
10	000000002478 Wall paper/corner guards, Painting, carpeting	2013	21,241						10
11	000000002478A - resilient flooring	2013	26,482						11
12	000000002480 carpentry/subcontracting	2013	130,584						12
13	000000002480A -BASIC ELECTRICAL	2013	26,225						13
14	000000002480B -plumbing	2013	43,578						14
15	000000002482 ELEC UPGRADES - GENERATOR PWR WK	2014	6,614						15
16	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	14,750						16
17	FRT - Heritage & Liberty hall carpeting	2014	917						17
18	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	16,958						18
19	FRT - Heritage & Liberty hall carpeting	2014	287						19
20									20
21	Corridor Carpeting	2014	(869)						21
22	CORRIDOR CARPETING	2014	952						22
23	6TON RTU KITCHEN AREA	2014	9,225						23
24	ELECTRIC UPGRADES FOR LAUNDRY	2014	3,439						24
25	BOILER PUMP UPGRADE	2014	2,721						25
26	INTERCOM	2014	1,697						26
27	motor - ventor for RTU	2015	1,419						27
28	exhaust fan for washroom	2014	2,250						28
29	FRONT PORCH COLUMN REPAIRS	2014	13,100						29
30	repair/repl concrete front drive, west side, east side sidewalks	2014	4,500						30
31	reseal front drive & back lot	2014	6,030						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,761,825	\$ 226,440		\$ 226,440	\$	\$ 5,758,832	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	\$ 2,263,365	\$ 154,025	\$ 154,025	\$		\$ 1,952,377	71
72	Current Year Purchases	106,011						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			17,667	17,667			74
75	TOTALS	\$ 2,369,376	\$ 154,025	\$ 171,692	\$ 17,667		\$ 1,952,377	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)	\$ 10,201,047	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 380,465	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 398,132	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,667	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,711,209	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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: \$ 86,226 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	Patient Transportation		\$	\$	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: 06/01/14 Ending: 05/31/15
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 Staff		3		4 Outside Practitioner (other than consultant)		5	6	7	8
			Units of Service	Cost	Units	Cost	Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
1	Licensed Occupational Therapist	10a	11913	hrs	\$ 521,064		\$	\$ 316	11,913	\$ 521,380	1	
2	Licensed Speech and Language Development Therapist	10a	4131	hrs	180,671				4,131	180,671	2	
3	Licensed Recreational Therapist			hrs							3	
4	Licensed Physical Therapist	10a	11447	hrs	500,687			6,635	11,447	507,322	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				761,753		761,753	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10	
11	Academic Education			hrs							11	
12	Other (specify): <u>Inalation Therapist</u>	43, 2	202		8,846	757	48,593	147,262	959	204,701	12	
13	Other (specify): <u>EKG/X-Ray/Lab</u>	43, 3					192,117			192,117	13	
14	TOTAL				\$ 1,211,268	757	\$ 240,710	\$ 915,966	28,450	\$ 2,367,944	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: 06/01/14

Ending:

05/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 31,755	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (658,713))	1,433,621		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,924		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,469,300	\$	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	7,761,825		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,369,376		16
17	Accumulated Depreciation (book methods)	(7,711,209)		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>)	63,269		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,320,207	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 16,789,507	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 185,155	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	545,201		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	79,868		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>	173,505		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 983,729	\$	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)	\$ 3,464,724	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,324,783	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 16,789,507	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 13,619,321	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 13,619,321	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(3,567,918)	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)	\$ (3,567,918)	17
B. Transfers (Itemize):			
18	Change in Interdivision	3,273,380	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 3,273,380	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 13,324,783	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	\$ 11,729,553	1	
2	Discounts and Allowances for all Levels	(8,702,910)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,026,643	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	6,217,584	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,217,584	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	869	12	
13	Barber and Beauty Care	8,090	13	
14	Non-Patient Meals	2,024	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	1,551,405	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	227,249	19	
20	Radiology and X-Ray	111,947	20	
21	Other Medical Services	64,407	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,965,991	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	Misc. Income & Purchase Discount	(993)	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (993)	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,209,225	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,102,259	31	
32	Health Care	5,778,886	32	
33	General Administration	4,018,055	33	
B. Capital Expense				
34	Ownership	2,620,244	34	
C. Ancillary Expense				
35	Special Cost Centers	1,111,387	35	
36	Provider Participation Fee	146,312	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,777,143	40	
41	Income before Income Taxes (line 30 minus line 40)**	(3,567,918)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,567,918)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 337,917	44
45	Private Pay - Net Inpatient Revenue	273,848	45
46	Medicare - Net Inpatient Revenue	1,547,145	46
47	Other-(specify) <u>Hospice</u>	79,356	47
48	Other-(specify) <u>Insurance</u>	788,377	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,026,643	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:

06/01/14

Ending:

05/31/15

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	1,966	2,115	\$ 96,860	\$ 45.80	1
2	Assistant Director of Nursing	2,995	3,223	114,525	35.53	2
3	Registered Nurses	50,677	54,539	1,827,581	33.51	3
4	Licensed Practical Nurses	2,473	2,662	68,721	25.82	4
5	CNAs & Orderlies	57,383	61,864	857,515	13.86	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	30,392	32,736	1,431,893	43.74	7
8	Rehab/Therapy Aides	16,135	17,380	511,719	29.44	8
9	Activity Director	3,830	4,128	80,842	19.58	9
10	Activity Assistants					10
11	Social Service Workers	5,470	5,889	150,137	25.49	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	11,348	12,251	199,789	16.31	15
16	Dishwashers					16
17	Maintenance Workers	1,967	2,120	53,524	25.25	17
18	Housekeepers	12,115	13,056	158,282	12.12	18
19	Laundry	4,938	5,322	57,513	10.81	19
20	Administrator	2,080	2,080	145,182	69.80	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,807	21,589	512,330	23.73	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,644	1,771	28,715	16.21	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	225,220	242,725	\$ 6,295,128 *	\$ 25.94	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	18,610	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)		\$ 18,610		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,251	\$ 72,191	10, 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	95	1,420	10, 3	52
53	TOTAL (lines 50 - 52)	1,346	\$ 73,611		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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/14

Ending:

05/31/15**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 \$2,545 & AHCA \$1,682
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 5-10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 37,273 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. \$ 146,312
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. \$ 2,024
- (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.