

Facility Name & ID Number Manorcare of Northbrook

0049676 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	158	Skilled (SNF)	158	57,670	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	158	TOTALS	158	57,670	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	24,892	2,985	15,079	42,956	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,892	2,985	15,079	42,956	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.49%

D. How many bed reserve days during this year were paid by the Department? _____ (Do not include bed reserve 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 03/22/1999

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 158 and days of care provided 8,733

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 Northbrook # 0049676 Report Period Beginning: 06/01/16 Ending: 05/31/17

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	403,099	33,924	12,737	449,760		449,760		449,760		1
2	Food Purchase		343,936		343,936		343,936	(2,356)	341,580		2
3	Housekeeping	235,173	35,214	311	270,698		270,698		270,698		3
4	Laundry	77,671	29,863	580	108,114		108,114		108,114		4
5	Heat and Other Utilities			218,554	218,554	2,175	220,729		220,729		5
6	Maintenance	59,637	24,355	109,764	193,756		193,756		193,756		6
7	Other (specify):* Medical Waste			5,389	5,389		5,389		5,389		7
8	TOTAL General Services	775,580	467,292	347,335	1,590,207	2,175	1,592,382	(2,356)	1,590,026		8
	B. Health Care and Programs										
9	Medical Director			67,600	67,600		67,600		67,600		9
10	Nursing and Medical Records	3,965,818	332,184	125,519	4,423,521	52	4,423,573		4,423,573		10
10a	Therapy	1,270,835	10,800	15,979	1,297,614		1,297,614		1,297,614		10a
11	Activities	147,973	3,377	6,239	157,589		157,589		157,589		11
12	Social Services	259,138	10	5,100	264,248		264,248		264,248		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,643,764	346,371	220,437	6,210,572	52	6,210,624		6,210,624		16
	C. General Administration										
17	Administrative	122,238		492,528	614,766	(169,359)	445,407		445,407		17
18	Directors Fees										18
19	Professional Services			66,504	66,504		66,504	(66,504)			19
20	Dues, Fees, Subscriptions & Promotions			97,477	97,477		97,477	(46,255)	51,222		20
21	Clerical & General Office Expenses	479,169	61,848	483,023	1,024,040		1,024,040	(352,667)	671,373		21
22	Employee Benefits & Payroll Taxes			1,074,654	1,074,654	43,364	1,118,018		1,118,018		22
23	Inservice Training & Education			3,776	3,776		3,776		3,776		23
24	Travel and Seminar			17,388	17,388		17,388		17,388		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			394,997	394,997		394,997		394,997		26
27	Other (specify):*										27
28	TOTAL General Administration	601,407	61,848	2,630,347	3,293,602	(125,995)	3,167,607	(465,426)	2,702,181		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,020,751	875,511	3,198,119	11,094,381	(123,768)	10,970,613	(467,782)	10,502,831		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			471,971	471,971	16,672	488,643		488,643		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			686,770	686,770	107,096	793,866	(692,945)	100,921		32
33	Real Estate Taxes			385,881	385,881		385,881		385,881		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			39,230	39,230		39,230		39,230		35
36	Other (specify):*										36
37	TOTAL Ownership			1,583,852	1,583,852	123,768	1,707,620	(692,945)	1,014,675		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		415,756	200	415,956		415,956		415,956		39
40	Barber and Beauty Shops			11,532	11,532		11,532		11,532		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			252,915	252,915		252,915		252,915		42
43	Other (specify):* IV X-Ray & Lab		75,922	42,716	118,638		118,638		118,638		43
44	TOTAL Special Cost Centers		491,678	307,363	799,041		799,041		799,041		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,020,751	1,367,189	5,089,334	13,477,274		13,477,274	(1,160,727)	12,316,547		45

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

VI. ADJUSTMENT DETAIL

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

		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	(2,356)	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	(324)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(118)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(9,038)	21		18
19	Entertainment				19
20	Contributions	(2,609)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(49,412)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(340,092)	21		24
25	Fund Raising, Advertising and Promotional	(46,255)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Pg. 5A	(710,523)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,160,727)		\$	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)		10a	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,160,727)		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 Northbrook

ID# 0049676

Report Period Beginning: 06/01/16

Ending: 05/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(486)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(17,092)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(692,945)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(710,523)		49

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	\$ 492,528	HCR Manor Care Services, LLC	100.00%	\$ 492,528	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	7,020,751	Heartland Employment Services, LLC	100.00%	7,020,751		4
5	V	10a Therapy Management	18,119	Heartland Rehabilitation Services, LLC	100.00%	18,119		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		\$ 7,531,398			\$ 7,531,398	\$ *	14

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

Facility Name & ID Number

Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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 Elk Grove Village IL, LLC	Elk Grove Village				13
14			Manor Care of Hinsdale IL, LLC	Hinsdale				14
15			Manor Care of Homewood IL, LLC	Homewood				15
16			Manor Care of Libertyville IL, LLC	Libertyville				16
17			Manor Care of Naperville IL, LLC	Naperville				17
18								18
19			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				19
20			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				20
21			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				21
22			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				22
23			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				23
24			Manor Care of South Holland IL, LLC	South Holland				24
25			Manor Care of Westmont IL, LLC	Westmont				25
26			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				26
27			Arden Courts of Geneva IL, LLC	Geneva				27
28			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				28
29			Arden Courts of Northbrook IL, LLC	Northbrook				29
30			Arden Courts of Palos Heights IL, LLC	Palos Heights				30

Facility Name & ID Number

Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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 South Holland IL, LLC	South Holland				1
2								2
3								3
4								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

Facility Name & ID Number Manorcare of Northbrook # 0049676 Report Period Beginning: 06/01/16 Ending: 05/31/17

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 Northbrook

0049676

Report Period Beginning:

06/01/16

Ending: 05/31/17

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	3,762,500,577	561 nfS, hhS, &	\$ 619,847	\$ 0	13,199,700	\$ 2,175	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	13,199,700	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	13,199,700	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	14,966	9,743	13,199,700	52	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	0	0	13,199,700	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	13,199,700	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	61,861,920	32,341,614	13,199,700	217,026	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	14,679,699	5,396,995	13,199,700	58,826	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	2,741,751	0	13,199,700	47,317	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	5,141,603	0	13,199,700	18,038	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	6,319,907	0	13,199,700	25,326	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	764,848,030	75 NFs	0	0	13,199,700	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,762,500,577	561 nfS, hhS, & Reh	3,929,156	0	13,199,700	13,784	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,293,915,113	359 NFs	720,726	0	13,199,700	2,888	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	764,848,030	75 NFs	0	0	13,199,700	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,762,500,577		30,527,148		13,199,700	107,096	22
23	32	Directly Assigned Interest	Not Allocated			18,393,998				23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				31,980,611				24
25	TOTALS					\$ 176,931,332	\$ 37,748,352		\$ 492,528	25

Facility Name & ID Number

Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Conv. Sub. Debentures		X				\$	\$		\$	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	Home Office Pooled Interest Expense									107,096	6									
7	Interest Income / Interest Expense									(6,175)	7									
8											8									
9	TOTAL Facility Related						\$	\$		\$ 100,921	9									
B. Non-Facility Related*																				
10											10									
11											11									
12											12									
13											13									
14	TOTAL Non-Facility Related						\$	\$		\$	14									
15	TOTALS (line 9+line14)						\$	\$		\$ 100,921	15									

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

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

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Northbrook COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049676

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 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>04-30-200-028-0000</u>	<u>See Attached</u>	\$ <u>602,564.14</u>	\$ <u>433,846.90</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. <u>The total tax was allocated between</u>	_____	\$ _____	\$ _____
5. <u>SNF (#487) & Arden Court (#433)</u>	_____	\$ _____	\$ _____
6. <u>based on the square footage in each</u>	_____	\$ _____	\$ _____
7. <u>unit.</u>	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>602,564.14</u></u>	\$ <u><u>433,846.90</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? X YES 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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,393 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

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).

None

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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Rows include Facility (1999, \$1,885,717), another Facility (2003, \$32,884), and a TOTALS row (\$1,918,601).

Facility Name & ID Number Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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	148		1999	\$ 8,207,461	\$ 229,500		\$ 229,500	\$	\$ 3,808,271	4
5	CR 5/31/01 Audit Adj.		1999	494,486						5
6	10		2003	478,057						6
7										7
8										8
Improvement Type**										
9	BUILDING IMPROVEMENTS (Current Year Depreciation)		1999	531	118,316		118,316		1,165,529	9
10			1999	(531)						10
11	CR 5/31/01 AUDIT ADJ		1999	1,470						11
12			1999	(1,470)						12
13	CR 5/31/01 AUDIT ADJ		1999	73						13
14			1999	(73)						14
15	CR 5/31/01 AUDIT ADJ		1999	449						15
16			1999	(449)						16
17	CR 5/31/01 AUDIT ADJ		2000	14,841						17
18	SECURE CARE SYSTEM		2000	1,134						18
19	MAGNETIC DOOR HOLDER		2000	2,473						19
20	ACCESS DOORS - FIRE DAMPERS		2000	14,790						20
21	ENGINEER COST V#3413 RESIDENT'S ROOMS		2000	1,398						21
22	WALLCOVERING-2ND FL RESIDENTS R		2000	205						22
23	ADDT'L CONSTRUCTION COST-RESIDENTS ROOMS		2000	1,374						23
24	CIRCUITRY SECURE CARE SYSTEM		2000	1,036,860						24
25	SITWORK		2000	(1,036,860)						25
26	CR 5/31/01 AUDIT ADJ		2000	965						26
27	FENCE		2001	977						27
28	BLOCKING AND PULLY SYSTEM		2001	1,298						28
29	ELECTRICAL ON GENERATOR		2001	103						29
30	FREIGHT ON CARPET		2001	484						30
31	CARPET		2001	626						31
32	CARPET		2003	395,966						32
33	GEN OVERHEAD,ARCHITECT,ENGINEER COSTS		2003	2,646						33
34	MILLWORK		2003	3,248						34
35										35
36										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 Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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	CARPET	2003	\$ 840	\$		\$	\$	\$	37
38	CARPET	2003	188						38
39	CARPET, BADE AND TILE	2003	2,275						39
40	FREIGHT ON CARPET	2003	60						40
41	FREIGHT ON CARPET	2003	69						41
42	CARPET	2003	835						42
43	ARCHITECT COSTS	2003	848						43
44	ENGINEERING & ARCHITECT COST	2003	1,680						44
45	ENGINEERING & ARCHITECT COST	2003	738						45
46	CERMAIC TILE	2003	2,450						46
47	FREIGHT ON CARPET	2003	69						47
48	VINYL WALL COVERING	2003	148						48
49	CARPET	2003	620						49
50	VINYL WALL COVERING	2003	201						50
51	ENGINEERING COSTS	2003	3,647						51
52	SITE PREPARATION COSTS	2003	71,550						52
53	ADDTL CIVIL ENGINEERING COST	2004	1,800						53
54	ADDTL ARCHITECTURAL COST	2004	30						54
55	CERAMIC TILE	2004	1,093						55
56	CARPET	2004	707						56
57	ENGINEERING COSTS	2004	125						57
58	FREIGHT ON VINYL	2004	62						58
59	INSTALLATION OF COUNTERTOPS AND CONCRETE	2004	12,653						59
60	COMPLETION OF BORDER AND WALL COVERINGS	2004	7,980						60
61	VINYL WALL COVERING	2004	989						61
62	VINYL WALL COVERING	2004	77						62
63	VINYL WALL COVERING	2004	407						63
64	VINYL WALL COVERING	2004	672						64
65	VINYL WALL COVERING	2004	801						65
66	DRYWALL INSTALLATION FOR LAUNDRY ROOM	2004	1,382						66
67	VINYL WALL COVERING	2004	660						67
68	WINDOW TREATMENTS	2004	2,097						68
69	COMPLETE ADDITIONAL WALL VINYL PATCH	2004	450						69
70	TOTAL (lines 4 thru 69)		\$ 9,740,735	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	70

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

Facility Name & ID Number Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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		\$ 9,740,735	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	1
2	CARPET	2005	4,450						2
3	VINYL SHEET FOR NURSE STATION	2005	14,330						3
4	DOOR HINGES	2005	1,975						4
5	WALLCOVERING	2006	1,650						5
6	PAINTING & CORNER GUARDS	2003	15,000						6
7	WALLCOVERING	2006	345						7
8	STEEL SERVICE DOOR	2006	9,609						8
9	WALLCOVERING	2006	385						9
10	PAINT/CORNER GUARDS	2006	12,466						10
11	PAINT-DINING ROOM AND BAT	2007	1,875						11
12	DOORS ON ELECTRICAL ROOM	2007	736						12
13	LEGAL FEES V21550	2007	1,725						13
14	ELECTRICAL for Steamer	2007	1,286						14
15	CARPENTRY FOR PANTRY	2008	9,979						15
16	00000000305 T&P VALVES	2008	1,600						16
17	00000000307 0408 WATER HEATERS	2008	1,772						17
18	00000000308 0408 WATER HEATERS	2008	39,500						18
19	00000000309 21 CO2 DETECTORS	2008	5,983						19
20	00000000310 CARPET-2nd Floor Corridor	2008	2,324						20
21	00000000311 FRIEGHT FOR CARPET	2008	443						21
22	00000000317 KITCHEN TILES AND DURAROCK	2008	14,683						22
23	00000000318 2ND FLOOR CARPET	2008	2,873						23
24	00000000326 4 HM DOORS AT ARCADIA & 2ND FLR UTLY I	2009	5,450						24
25	00000000312 PAVING	2008	7,582						25
26	0909 TILE & WALLCOVERING	2009	1,023						26
27	0909 STAINLESS STEEL IN KITCHEN	2009	47,220						27
28	3 SETS OF HM DOORS	2009	12,630						28
29	PVC Fence	2010	10,193						29
30	Metal Door	2010	4,280						30
31	Drywall, Paint for Cove Base in rooms 105,107,116,119 & 219.	2011	9,243						31
32	398-prep/paint/carpet 3 physician lounges; tile in 1st fl heritage lou	2011	2,516						32
33	00000000411 5 FIRE DAMPERS	2011	18,540						33
34	TOTAL (lines 1 thru 33)		\$ 10,004,401	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	34

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

Facility Name & ID Number Manorcare of Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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		\$ 10,004,401	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	1
2	00000000415 painting in rooms 105,107,116, 119 & 219	2011	5,220						2
3	00000000421 CONCRETE SIDEWALKS	2011	7,071						3
4	00000000422 35 X 28 CONCRETE PAD	2011	13,470						4
5	438 0512 All Fire-Smoke Damper Replacements	2012	21,919						5
6	439 0512 All Fire-Smoke Damper Replacements	2012	144,066						6
7	00000000440 CONCRETE sidewalks	2012	15,732						7
8	00000000441 FLOORING in lobby	2012	6,090						8
9	00000000442 0112 1st Flr Flooring	2012	69,091						9
10	444 RENOVATION CONTRACTS-emer generator	2012	3,946						10
11	451 1612 Exterior Drainage plumbing	2012	28,187						11
12	00000000457 PAINT RES ROOMS120, 122, 124 & 126	2013	2,844						12
13	00000000458 PAINT RES ROOMS 155, 104 & 102	2013	3,959						13
14	00000000460 2812 Corridor Doors/Locks	2013	32,381						14
15	00000000461 2812 Corridor Doors/Locks	2013	1,630						15
16	00000000462 CORRIDOR DOOR CLOSER	2013	5,916						16
17	00000000476 Floor Drain	2013	4,554						17
18									18
19	00000000484 KITCHEN FLOORING-install new floors	2013	11,800						19
20	00000000486 Removed old drain line w/new	2013	47,486						20
21	00000000487 Kitchen tile and install	2013	35,801						21
22	00000000503 ELEVATOR FLOORING for 2 elevators	2013	3,292						22
23	00000000506 Install new cabinet in nourishment room	2013	1,259						23
24	00000000515 FIRE WALL UPGRADES	2013	3,771						24
25	00000000522 CENTRAL SHOWER ROOM DOORS	2014	6,696						25
26	00000000525 Install new drywall soffit utility room & receptacle	2014	25,778						26
27									27
28	Paving Upgrades - fill cracks, seal coat, stripe	2014	19,476						28
29	Sidewalk Upgrades - near service door	2014	4,655						29
30	Electric Upgrades - exterior of building	2014	3,461						30
31	Gen Elec Upgrades	2014	4,860						31
32	Electric Upgrades for Dishach-dishwasher	2014	2,588						32
33	Flooring - armstrong tile & cove base	2014	1,107						33
34	TOTAL (lines 1 thru 33)		\$ 10,542,507	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	34

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17**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		\$ 10,542,507	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	1
2	Plumbing - waterline repairs	2014	1,737						2
3	Main Doors Upgrade	2014	8,816						3
4	HVAC Compressor - Freezer	2014	2,983						4
5	Fire Alarm	2014	12,857						5
6	Ignitor - replaced control dual spark ignition	2015	1,064						6
7	Lock - pushbutton digital access	2015	3,652						7
8	Cable - cabling for CATV for 5 rooms	2015	2,009						8
9	Wiring - sprinkler room for corridor emergency circuits	2015	2,082						9
10	Flooring - shower stall floors	2015	42,801						10
11	Storage Shed	2015	3,465						11
12	Flooring - resient room flooring replacement	2015	3,416						12
13	Dry Pendent Fire Spinklers (8)	2015	3,874						13
14	Wiring Conduit - replace underground feed	2015	2,794						14
15	Vinyl Tile - Freight	2015	1,822						15
16									16
17	ASPHALT PAVEMENT-circular & service drive	2015	20,652						17
18	Vinyl Flooring-1st flr medbridge rooms 130-138 & 140	2015	6,405						18
19	FLOOR TILE & Base - 1st flr 10 res rooms: 130-145	2015	17,906						19
20	Vinyl Flooring & Base in res rooms: 138, 140 & 143	2015	6,198						20
21	FIRE LINKS (84) on fire dampers	2015	6,624						21
22	TILE INSTALLATION-res rooms 101-102	2015	3,725						22
23	ROOF MATERIAL for flat roof repair (15 x 25 ft section)	2015	7,850						23
24	Floor tile and wall paint for Arcadia dining room	2016	4,861						24
25	Doors (3) - res bathrooms (2) and res room 218 (1)	2016	4,880						25
26	Mixing VALVES located in mechanical room	2016	5,833						26
27	ZONE sys w/2 thermostats-Conference rn, Admin & HR Offices	2016	3,850						27
28									28
29	6 PTAC	2016	4,139						29
30	Architech remodel-removing wall and bathroom btwn heritage lnge and rm #130								30
31	lnge & room #130	2016	21,702						31
32	Rep bttm 1/2 of stud framing & sill plate in three 1st flr								32
33	shower stalls	2016	16,715						33
34	TOTAL (lines 1 thru 33)		\$ 10,767,219	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	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		\$ 10,767,219	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	1
2	Installed ball valve on storage tank in the kithcen	2016	4,182						2
3	Replaced COMPRESSOR in the AC-Arcadia unit	2016	3,686						3
4	Ceramic Tile in 2nd floor shower room	2016	9,189						4
5	6 PTAC	2016	4,086						5
6	Electric 42 circuit panel in 1st flr wheelchair storage room	2016	5,164						6
7	Install 15 fire rated access panels in res. rooms 101-115	2016	6,200						7
8	Conduit/wiring above hard celing from elec panels to patient								8
9	rooms 101-115	2017	24,650						9
10	Conduit/wiring for tv receptacle for tv jack in dining room	2017	3,145						10
11	Ceramic tile in arcadia shower	2017	6,161						11
12	Replaced actuator on dry sprinkler system	2017	3,345						12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,837,027	\$ 347,816		\$ 347,816	\$	\$ 4,973,800	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	\$ 2,669,368	\$ 124,155	\$ 124,155	\$		\$ 2,364,372	71
72	Current Year Purchases	56,526						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			16,672	16,672			74
75	TOTALS	\$ 2,725,894	\$ 124,155	\$ 140,827	\$ 16,672		\$ 2,364,372	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)	\$ 15,481,522	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 471,971	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 488,643	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 16,672	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,338,172	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.

Facility Name & ID Number Manorcare of Northbrook

0049676

Report Period Beginning: 06/01/16

Ending: 05/31/17

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 39,230

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.

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? <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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			
		1	2	3	4
		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	7502	hrs	\$ 307,118		\$	230	7,502	\$ 307,348	1	
2	Licensed Speech and Language Development Therapist	10a	3364	hrs	137,711			262	3,364	137,973	2	
3	Licensed Recreational Therapist			hrs							3	
4	Licensed Physical Therapist	10a	8493	hrs	347,700			10,308	8,493	358,008	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				415,756		415,756	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10	
11	Academic Education			hrs							11	
12	Other (specify): <u>IV Therapy</u>	43, 2						75,922		75,922	12	
13	Other (specify): <u>X-Ray & Lab</u>	43, 3						42,716		42,716	13	
14	TOTAL				\$ 792,529		\$	42,716	\$ 502,478	19,359	\$ 1,337,723	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/17

(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	\$ 16,702	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>710,851</u>)	1,729,576		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	26,673		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,772,951	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,918,601		13
14	Buildings, at Historical Cost	10,837,027		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,725,894		16
17	Accumulated Depreciation (book methods)	(7,338,172)		17
18	Deferred Charges	177,726		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>OMIT</u>)	7,388		22
23	Other(specify): <u>CIP</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,328,464	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,101,415	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 266,459	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	494,243		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	392,662		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accounts Payable</u>	152,592		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,305,956	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			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)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,305,956	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 8,795,459	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,101,415	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 9,104,458	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 9,104,458	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(977,174)	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)	\$ (977,174)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	668,175	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 668,175	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 8,795,459	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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,322,704	1
2	Discounts and Allowances for all Levels	(5,769,115)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,553,589	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,955,425	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,955,425	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	486	12
13	Barber and Beauty Care	14,771	13
14	Non-Patient Meals	2,356	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	823,436	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	67,586	19
20	Radiology and X-Ray	12,357	20
21	Other Medical Services	67,172	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 988,164	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>QI Pymts & Purch Disc</u>	2,922	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,922	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,500,100	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,590,207	31
32	Health Care	6,210,572	32
33	General Administration	3,293,602	33
B. Capital Expense			
34	Ownership	1,583,852	34
C. Ancillary Expense			
35	Special Cost Centers	546,126	35
36	Provider Participation Fee	252,915	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,477,274	40
41	Income before Income Taxes (line 30 minus line 40)**	(977,174)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (977,174)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 4,148,834	44
45	Private Pay - Net Inpatient Revenue	953,477	45
46	Medicare - Net Inpatient Revenue	1,588,569	46
47	Other-(specify) <u>Hospice</u>	518,691	47
48	Other-(specify) <u>Insurance</u>	344,018	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,553,589	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 Northbrook

0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17

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	2,010	2,185	\$ 101,707	\$ 46.55	1
2	Assistant Director of Nursing	5,737	6,235	252,404	40.48	2
3	Registered Nurses	44,742	48,627	1,627,583	33.47	3
4	Licensed Practical Nurses	16,519	17,954	462,221	25.74	4
5	CNAs & Orderlies	87,454	95,198	1,487,343	15.62	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	23,674	25,714	1,052,713	40.94	7
8	Rehab/Therapy Aides	6,398	6,950	218,122	31.38	8
9	Activity Director	9,725	10,576	147,973	13.99	9
10	Activity Assistants					10
11	Social Service Workers	9,286	10,104	259,138	25.65	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,590	25,666	403,099	15.71	15
16	Dishwashers					16
17	Maintenance Workers	2,013	2,190	59,637	27.23	17
18	Housekeepers	16,022	17,429	235,173	13.49	18
19	Laundry	7,305	7,944	77,671	9.78	19
20	Administrator	2,080	2,080	122,238	58.77	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,739	22,321	479,169	21.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,816	1,977	34,560	17.48	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	279,110	303,150	\$ 7,020,751 *	\$ 23.16	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	67,600	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)	\$	67,600		49

C. CONTRACT NURSES

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/16

Ending:

05/31/17**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. IHCA \$4,392 & AHCA \$2,319
- (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. \$ 85,315 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. \$ 252,915
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. \$ 2,356
- (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