

Facility Name & ID Number Manorcare of Libertyville

0049411 Report Period Beginning: 06/01/17 Ending: 05/31/18

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	150	Skilled (SNF)	150	54,750	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	150	TOTALS	150	54,750	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,985	2,434	23,302	38,721	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,985	2,434	23,302	38,721	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.72%

D. How many bed reserve days during this year were paid by the Department?
0 (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 02/23/88

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 150 and days of care provided 14,666

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.

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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	404,685	25,210	2,632	432,527		432,527		432,527		1
2	Food Purchase		307,971		307,971		307,971	(2,015)	305,956		2
3	Housekeeping	213,724	22,874	525	237,123		237,123		237,123		3
4	Laundry	62,341	23,418		85,759		85,759		85,759		4
5	Heat and Other Utilities			206,127	206,127	2,992	209,119		209,119		5
6	Maintenance	53,098	15,567	142,258	210,923		210,923		210,923		6
7	Other (specify):* Medical Waste			2,854	2,854		2,854		2,854		7
8	TOTAL General Services	733,848	395,040	354,396	1,483,284	2,992	1,486,276	(2,015)	1,484,261		8
	B. Health Care and Programs										
9	Medical Director			26,000	26,000		26,000		26,000		9
10	Nursing and Medical Records	4,012,810	285,861	4,709	4,303,380	69	4,303,449		4,303,449		10
10a	Therapy	1,893,775	10,928	40,869	1,945,572		1,945,572		1,945,572		10a
11	Activities	109,035	3,465	1,548	114,048		114,048		114,048		11
12	Social Services	267,226		87	267,313		267,313		267,313		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,282,846	300,254	73,213	6,656,313	69	6,656,382		6,656,382		16
	C. General Administration										
17	Administrative	140,880		863,066	1,003,946	(468,972)	534,974		534,974		17
18	Directors Fees										18
19	Professional Services			45,301	45,301		45,301	(45,301)			19
20	Dues, Fees, Subscriptions & Promotions			98,419	98,419		98,419	(31,313)	67,106		20
21	Clerical & General Office Expenses	493,662	94,911	673,381	1,261,954		1,261,954	(460,309)	801,645		21
22	Employee Benefits & Payroll Taxes			1,059,244	1,059,244	55,430	1,114,674		1,114,674		22
23	Inservice Training & Education			931	931		931		931		23
24	Travel and Seminar			3,753	3,753		3,753		3,753		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			435,799	435,799		435,799		435,799		26
27	Other (specify):*										27
28	TOTAL General Administration	634,542	94,911	3,179,894	3,909,347	(413,542)	3,495,805	(536,923)	2,958,882		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,651,236	790,205	3,607,503	12,048,944	(410,481)	11,638,463	(538,938)	11,099,525		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 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			404,336	404,336	18,374	422,710		422,710			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,803,555	2,803,555	392,107	3,195,662	(2,824,878)	370,784			32
33	Real Estate Taxes			212,063	212,063		212,063		212,063			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			66,537	66,537		66,537		66,537			35
36	Other (specify):*											36
37	TOTAL Ownership			3,486,491	3,486,491	410,481	3,896,972	(2,824,878)	1,072,094			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		661,475		661,475		661,475		661,475			39
40	Barber and Beauty Shops			6,401	6,401		6,401		6,401			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			201,804	201,804		201,804		201,804			42
43	Other (specify):* IV X-Ray & Lab		144,248	182,060	326,308		326,308		326,308			43
44	TOTAL Special Cost Centers		805,723	390,265	1,195,988		1,195,988		1,195,988			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,651,236	1,595,928	7,484,259	16,731,423		16,731,423	(3,363,816)	13,367,607			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	(2,015)	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	(197)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(96)	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	(1,013)	21		18
19	Entertainment				19
20	Contributions	(3,271)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(31,652)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(454,992)	21		24
25	Fund Raising, Advertising and Promotional	(31,313)	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	(2,839,267)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,363,816)		\$	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)		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))	\$ (3,363,816)		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	Exeptional 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 Libertyville

ID# 0049411

Report Period Beginning: 06/01/17

Ending: 05/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income	(172)	21	2
3	Vending Income	(568)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(13,649)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(2,824,878)	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	(2,839,267)		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
				HCR Manor Care Svcs	Toledo	Therapy Mgmt Svcs
				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						
2	V	Page 8						
3	V							
4	V	1-44						
5	V	10a						
6	V							
7	V							
8	V							
9	V							
10	V							
11	V							
12	V							
13	V							
14	Total		\$ 8,535,151			\$ 8,535,151	\$ *	

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

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

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VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Manorcare of Libertyville

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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

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

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

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	3,738,067,390	560 NFs, HHs, & Re	\$ 699,205	\$ 0	15,996,364	\$ 2,992	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	15,996,364	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	15,996,364	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	15,996,364	69	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	15,996,364	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	15,996,364	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	59,973,786	32,867,234	15,996,364	256,647	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	15,996,364	81,083	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	15,996,364	56,364	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	15,996,364	25,249	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	15,996,364	30,181	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	15,996,364	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	15,996,364	14,819	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	15,996,364	3,555	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	15,996,364	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		15,996,364	122,350	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			269,757	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 863,066	25

Facility Name & ID Number

Manorcare of Libertyville

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06/01/17

Ending:

05/31/18

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		7	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				\$ 3,895,128	\$ 3,485,679			0.0774	\$ 269,757						
2																		
3																		
4																		
5																		
Working Capital																		
6	Home Office Pooled Interest Expense											122,350						
7	Interest Income / Interest Expense											(21,323)						
8																		
9	TOTAL Facility Related						\$ 3,895,128	\$ 3,485,679				\$ 370,784						
B. Non-Facility Related*																		
10																		
11																		
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$				\$						
15	TOTALS (line 9+line14)						\$ 3,895,128	\$ 3,485,679				\$ 370,784						

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.)

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IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2017 report.	\$	<u>184,363</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>204,984</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>20,621</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>191,442</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>212,063</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>200,065</u>	8
	2014	<u>197,634</u>	9
	2015	<u>198,595</u>	10
	2016	<u>201,123</u>	11
	2017	<u>208,845</u>	12

Line 2: \$204,984.31 = \$100,561.72 for 2nd half 2016 + \$104,422.59 for 1st half 2017

Line 4: \$191,441.76 = \$104,422.59 for 2nd half 2017 + \$87,019.17 for Jan - May 2018

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

Facility Name & ID Number Manorcare of Libertyville

0049411 Report Period Beginning:

06/01/17 Ending:

05/31/18

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1988</u>	<u>\$ 476,076</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 476,076	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	150			1988	\$ 4,592,131	\$ 117,249		\$ 117,249	\$	\$ 3,452,780	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					191,151		191,151		3,719,479	9
10				1988	68,073						10
11				1989	52,434						11
12				1990	30,247						12
13				1991	67,316						13
14				1992	175,480						14
15	RETIREMENTS			1992	(10,437)						15
16				1993	55,746						16
17				1994	135,262						17
18				1995	66,532						18
19				1996	156,102						19
20				1997	322,999						20
21				1998	79,019						21
22				1999	110,917						22
23				2000	62,680						23
24				2001	428,328						24
25				2002	46,107						25
26				2003	105,986						26
27				2004	122,241						27
28	INSTALL VCT FLOORING			2005	3,436						28
29	Renov -Lobby Finishes			2005	1,680						29
30	Renov -Custom Casework (See 7/06 Audit Adj's)			2005	16,000						30
31	Renov -Carpeting & Pads & Guards & WC			2005	26,679						31
32	Renov -General Overhead & Interest (See 7/06 Audit Adj's)			2005	6,015						32
33	Stainles Steel Flashing			2005	20,000						33
34	Linen&Bathroom doors			2005	2,482						34
35	Renov -Roof Covering			2005	101,050						35
36	Renov -General Overhead (See 7/06 Audit Adj's)			2005	4,327						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 Libertyville# 0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18**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>Renov -Interest on Construction</u> (See 7/06 Audit Adj's)	2005	\$ 546	\$		\$	\$	\$	37
38	<u>VWC</u>	2005	4,168						38
39	<u>Stainless steel flashing</u>	2005	15,440						39
40	<u>Bathroom Exhaust fans</u>	2005	4,426						40
41	<u>Carpet</u>	2005	1,648						41
42	<u>Renov -Drywall/Studs</u>	2005	1,430						42
43	<u>Renov -Resilient Flooring</u>	2005	16,153						43
44	<u>Renov -General Overhead & Interest</u> (See 7/06 Audit Adj's)	2005	866						44
45	<u>Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.</u>	2005	(6,015)						45
46	<u>To 2004 Per 7/06 Cap Rate Audit Adjs.</u>	2005	(28,179)						46
47	<u>Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.</u>	2005	(5,670)						47
48	<u>RENOVATION/ 440 018 04C</u> (See 7/06 Audit Adj's)	2005	25,904						48
49	<u>RENOVATION/ 440 018 04C</u> (See 7/06 Audit Adj's)	2005	27,234						49
50	<u>RENOVATION/ 440 018 04C</u> (See 7/06 Audit Adj's)	2005	945						50
51	<u>FLOORING</u>	2005	1,636						51
52	<u>INSTALL DOORS</u>	2005	6,480						52
53	<u>2 LIGHT FIXTURES</u>	2005	1,650						53
54	<u>INSTALL SMOKE WALL & SIDE</u>	2005	10,129						54
55	<u>Per 7/06 Cap Rate Audit Adjs.</u>	2005	(5,000)						55
56	<u>Per 7/06 Cap Rate Audit Adjs.</u>	2005	(4,873)						56
57	<u>Per 7/06 Cap Rate Audit Adjs.</u>	2005	(866)						57
58	<u>Per 7/06 Cap Rate Audit Adjs.</u>	2005	(20,234)						58
59	<u>KVA TRANSFORMER</u>	2006	2,838						59
60	<u>21 doors</u>	2006	37,670						60
61	<u>sheet vinyl & ceramic flooring</u>	2006	4,074						61
62	<u>metl doors</u>	2006	3,316						62
63	<u>electrical</u>	2006	827						63
64									64
65	<u>DOORS ON KITCHEN</u>	2007	14,124						65
66	<u>DOORS ON 3RD & 2ND FLOOR</u>	2007	5,940						66
67	<u>Renov - Carpentry</u>	2007	29,850						67
68	<u>Renov - Doors/Frames/Drywall/Studs/Plumbing</u>	2007	14,674						68
69	<u>Renov - Resilient Flooring</u>	2007	79,143						69
70	TOTAL (lines 4 thru 69)		\$ 7,089,106	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	70

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18**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		\$ 7,089,106	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	1
2	Renov - Carpeting & ads	2007	19,746						2
3	Renov - Fire Sprinkler	2007	3,752						3
4	Renov - Basic Electric	2007	21,558						4
5	Renov - 'Interest on Construction	2007	1,493						5
6	Renov - General Overhead	2007	20,811						6
7	Fire Rated Doors	2007	22,384						7
8									8
9	000000001811 Concrete Sidewalk	2008	2,862						9
10	000000001815 Seal Parking Lot	2008	8,031						10
11	000000001821 Asphalt	2008	1,706						11
12	000000001809 Fire Proofing	2008	8,820						12
13	000000001810 Kitchen Make Air	2008	4,903						13
14	000000001812 30 amp 277 volt Circuit	2008	5,238						14
15	000000001813 0208 Door Alarm System	2008	1,381						15
16	000000001834 Ceramic Tile in 4 Showers	2008	22,440						16
17	000000001835 Elevator Switches	2008	4,757						17
18									18
19	000000001839 Added Sprinklers	2009	9,700						19
20	000000001840 2208 Water Heaters	2009	7,056						20
21	000000001841 2208 Water Heaters	2009	48,816						21
22	000000001844 0908 Rms & Bthrms Gen Overhead & Interest	2009	41,216						22
23	000000001846 0908 Rms & Bthrms Carpentry & Milwork	2009	137,855						23
24	000000001847 0908 Rms & Bthrms Ceiling tile, flooring VWC	2009	26,975						24
25	1847 0908 Rms & Bathrms VWC	2009	396						25
26	1864 Door	2009	2,076						26
27	1866 Adj Asset #1847 VWC	2009	(30)						27
28									28
29	1870 Steel Railing & Gate	2010	2,250						29
30	1883 25 Smoke Detectors	2010	11,770						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,527,068	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18**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		\$ 7,527,068	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	1
2	CONCRETE RAMP	2011	16,704						2
3	KITCHEN CEILING	2011	12,322						3
4	REMODEL KITCHEN POT & PAN WASH AREA	2011	36,617						4
5	100 GALLON WATER HEATER	2011	7,832						5
6									6
7	ADDITION - ARCH & ENGINEER COSTS	2012	151,873						7
8	ADDITION - LEGAL FEES	2012	15,348						8
9	ADDITION - REPRODUCTIONS	2012	216						9
10	ADDITION - GENERAL OVERHEAD & INTEREST	2012	156,725						10
11	ADDITION - PLAN REVIEWS	2012	10,800						11
12	ADDITION - CARPENTRY	2012	11,960						12
13	ADDITION - MILLWORK	2012	78,250						13
14	ADDITION - ROOFING	2012	81,509						14
15	ADDITION - HM DOORS & FRAMES	2012	110,354						15
16	ADDITION - DRYWALL & STUDS	2012	213,277						16
17	ADDITION - ACCOUSTICAL CEILING TILE	2012	70,837						17
18	ADDITION - RESILIENT FLOORING	2012	20,295						18
19	ADDITION - PAINTING	2012	64,368						19
20	ADDITION - WALLCOVERING	2012	14,883						20
21	ADDITION - PLUMBING	2012	74,511						21
22	ADDITION - HVAC	2012	96,332						22
23	ADDITION - BASIC ELECTRICAL	2012	314,076						23
24	ADDITION - MASONRY	2012	50,230						24
25	ADDITION - METALS	2012	36,219						25
26	ADDITION- CONCRETE	2012	54,119						26
27	ADDITION - RESILIENT FLOORING	2012	352						27
28	ADDITION- CARPETING AND PADS	2012	26,902						28
29	ADDITION - WALLCOVERING	2012	29,316						29
30	ADDITION- SOIL & CONCRETE TESTING	2012	12,107						30
31	ADDITION - WATER & SEWER FEES	2012	13,775						31
32	ADDITION - PERMIT FEES	2012	28,724						32
33	ADDITION - SITE PREP/GRADING	2012	292,886						33
34	TOTAL (lines 1 thru 33)		\$ 9,630,787	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18**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		\$ 9,630,787	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	1
2	prep sink in kitchen	2012	17,416						2
3	RENOV- DRYWALL /STUDS - MECH RM UPGRADES	2012	44,749						3
4	ENLARGE O2 STORAGE ROOM TO 6X9	2012	21,080						4
5	PAINTING ON 1ST, 2ND & 3RD FLOORS	2012	4,364						5
6	OVERNIGHT MAIL CHGS RE: ADDITION PLANS	2012	48						6
7	ELEVATOR DOOR OPERATORS	2012	9,925						7
8	ADDITIONAL FOR LIBERTYVILLE ADDITION								8
9	PAINTING	2012	422						9
10	ACCOUSTICAL CEILING TILES	2012	7,957						10
11	MILLWORK/WOOD DOORS/HVAC	2012	37,332						11
12	PLUMBING	2012	8,052						12
13	BRICK AND MASONRY	2012	1,674						13
14	LOUNGE WALL UPDATES- LARGE & SMALL LOUNGES	2012	3,091						14
15	RESTROOM WALL UPDATES 2 ea 2nd & 3rd flrs	2012	6,389						15
16	PARKING LOT-front handicapped & dumpster areas	2012	23,662						16
17	FIRE LINKS	2012	16,290						17
18	ELEVATOR DOOR OPERATORS	2012	9,925						18
19	Elevator Controllers	2012	42,577						19
20	GARAGE ROOF	2012	2,880						20
21									21
22	double door install	2013	2,890						22
23	KITCHEN FLOORING	2013	4,034						23
24	SEWER DRAIN- reroute 2nd/3rd flr plbg f/ 1st flr baths	2013	7,661						24
25	ELEVATOR WIRING	2013	6,745						25
26	ELECTRICAL UPDATE - 2ND FLR main elec rm	2013	11,858						26
27	Life Safety Corrections-intrusion alert system	2013	54,000						27
28	Electrical for EZ path devices for TV cabling	2013	3,775						28
29	Landscaping refunds on dead plantings	2013	(3,030)						29
30	Elec Transformer for 1st floor storage room	2013	22,178						30
31	front office cabinetry	2013	4,215						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,002,946	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	34

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

Facility Name & ID Number Manorcare of Libertyville# 0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18**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		\$ 10,002,946	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	1
2	paving- south entrance drive	2014	3,690						2
3	Upper Siding & Fascia	2014	60,335						3
4	DOOR, 4000 LE/SL SERIES AUTOMATED	2014	3,083						4
5	A#2025 AUTOMATED DOORS ADDL	2014	1,171						5
6	GEN ELEC UPGRADES	2014	6,758						6
7	Plumbing Equip repairs 2nd flr -main mixing valve	2014	5,000						7
8	K-tag corrections: ext exit signs @ dining rm & internet café patio	2014	5,052						8
9									9
10	fire rated ceiling in main elec rm & firestop 2nd flr stairwell	2015	17,075						10
11	MASONRY	2015	1,415						11
12									12
13	steel door, frame, hinges & closer on garage. Fire hatch								13
14	in ceiling of Maint Ofc.	2015	4,880						14
15	trees: spruce (6), maples (2), & linden (1) on property	2015	4,360						15
16	fire wall system extending wall to underside of deck around boiler rm								16
17	& E stairwell	2015	9,850						17
18	steel door, frame, hinges & closer on N Stairwell exit	2015	5,120						18
19	make-up air vent & limestone cap S side of bldg. Main flr. -water damage								19
20	from rain, snow, & 2nd flr PTAC unit directly above	2015	4,365						20
21	100 gal water heater in first floor boiler room	2015	9,249						21
22	PTAC -12,000 BTU (2) units & 9,000 BTU (1) unit -lounges	2015	3,309						22
23	p-trap, 4" in kitchen	2015	5,410						23
24									24
25									25
26	Fire dampers - Replace 9 dampers	2016	2,365						26
27	Fire dampers - 180 Fusible links	2016	14,200						27
28	Blower Shaft and 2 bearings on 1st Floor McQuay Air Handler	2016	3,200						28
29									29
30	Flooring Kitchen	2017	5,046						30
31	Kitchen drain lines in floor	2017	11,613						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,189,492	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	34

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

Facility Name & ID Number Manorcare of Libertyville

0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18

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		\$ 10,189,492	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	1
2	AC, mini split unit -Elevator Eq Rm	2017	5,300						2
3	roofing	2017	6,460						3
4	plumbing @ rotted P traps & floor drain-Kitchen	2017	4,355						4
5	flooring in kitchen	2017	10,799						5
6	mixing valve	2017	2,761						6
7	pump for elevators	2017	4,050						7
8	firestopping -1st flr stairwell & by rm 118	2017	6,542						8
9	carpeting & FRT -1st & 2nd floor corridors	2017	6,847						9
10	carpeting-1st flr nurse station & lounge	2017	5,764						10
11	AC Economizer control - kitchen Air Handler	2017	3,975						11
12	doors, HM @ front entrance	2018	21,355						12
13	Trees (23): Maple (4), Honey Locust (8), linden(6), Hackberry (4)-	2017	12,120						13
14	Fence	2017	5,700						14
15	Patio, 200 sf, concrete off 1st floor dining room	2017	4,275						15
16	asphalt - east driveway	2017	3,000						16
17	pole lights for parking lot (3)	2017	29,823						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)		\$ 10,322,618	\$ 308,400		\$ 308,400	\$	\$ 7,172,259	34

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

Facility Name & ID Number Manorcare of Libertyville

0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18

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	\$ 3,027,369	\$ 95,936	\$ 95,936	\$		\$ 2,770,171	71
72	Current Year Purchases	61,580						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			18,374	18,374			74
75	TOTALS	\$ 3,088,949	\$ 95,936	\$ 114,310	\$ 18,374		\$ 2,770,171	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)	\$ 13,887,643	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 404,336	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 422,710	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 18,374	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,942,430	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 Libertyville

0049411

Report Period Beginning: 06/01/17

Ending: 05/31/18

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:	<u>N/A</u>			\$ _____			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.	<u> /2019 </u>	\$ _____
13.	<u> /2020 </u>	\$ _____
14.	<u> /2021 </u>	\$ _____

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: \$ 66,537 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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	10a	10304	hrs	\$ 429,245		\$ 474	10,304	\$ 429,719	1	
2	Licensed Speech and Language Development Therapist	10a	1894	hrs	78,885		443	1,894	79,328	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10a	15765	hrs	656,731		10,011	15,765	666,742	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			661,475		661,475	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Inhal Therapy</u>	10a, 3				174	10,672	174	10,672	12	
13	Other (specify): <u>X-Ray & Lab IV</u>	43, 2 & 3					182,060	144,248	326,308	13	
14	TOTAL				\$ 1,164,861	174	\$ 192,732	\$ 816,651	28,137	\$ 2,174,244	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 **05/31/18**

(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	\$ 500	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (634,548))	1,522,027		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	22,292		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,544,819	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	476,076		13
14	Buildings, at Historical Cost	10,322,618		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,088,949		16
17	Accumulated Depreciation (book methods)	(9,942,430)		17
18	Deferred Charges	168,728		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) OMIT	206,773		22
23	Other(specify): CIP			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,320,714	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,865,533	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 259,478	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	512,083		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	191,442		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>	140,216		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,103,219	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,485,679		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)	\$ 3,485,679	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,588,898	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,276,635	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,865,533	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,919,044	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,919,044	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,747,833)	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)	\$ (1,747,833)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	1,105,424	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,105,424	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,276,635	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Libertyville

0049411

Report Period Beginning: 06/01/17

Ending:

05/31/18

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		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 16,295,322	1
2	Discounts and Allowances for all Levels	(10,046,206)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,249,116	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,972,704	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,972,704	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	568	12
13	Barber and Beauty Care	7,874	13
14	Non-Patient Meals	2,015	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,290,627	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	236,273	19
20	Radiology and X-Ray	113,872	20
21	Other Medical Services	103,842	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,755,071	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>Purchase Discount</u>	6,699	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,699	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,983,590	30

1		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,483,284	31
32	Health Care	6,656,313	32
33	General Administration	3,909,347	33
B. Capital Expense			
34	Ownership	3,486,491	34
C. Ancillary Expense			
35	Special Cost Centers	994,184	35
36	Provider Participation Fee	201,804	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,731,423	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,747,833)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,747,833)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,074,190	44
45	Private Pay - Net Inpatient Revenue	713,623	45
46	Medicare - Net Inpatient Revenue	2,606,062	46
47	Other-(specify) <u>Hospice</u>	352,241	47
48	Other-(specify) <u>Insurance</u>	503,000	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,249,116	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Manorcare of Libertyville

0049411

Report Period Beginning:

06/01/17

Ending:

05/31/18

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	1,998	2,188	\$ 127,261	\$ 58.16	1
2	Assistant Director of Nursing	5,619	6,153	252,197	40.99	2
3	Registered Nurses	42,795	46,862	1,637,026	34.93	3
4	Licensed Practical Nurses	23,217	25,423	688,771	27.09	4
5	CNAs & Orderlies	77,753	85,326	1,276,595	14.96	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	30,816	33,734	1,405,301	41.66	7
8	Rehab/Therapy Aides	15,261	16,706	488,474	29.24	8
9	Activity Director	5,230	5,733	109,035	19.02	9
10	Activity Assistants					10
11	Social Service Workers	9,162	10,038	267,226	26.62	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,073	25,293	404,685	16.00	15
16	Dishwashers					16
17	Maintenance Workers	1,909	2,076	53,098	25.58	17
18	Housekeepers	15,221	16,680	213,724	12.81	18
19	Laundry	4,857	5,322	62,341	11.71	19
20	Administrator	2,080	2,080	126,151	60.65	20
21	Assistant Administrator	557	557	14,729	26.44	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,231	21,155	493,662	23.34	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	1,521	1,667	30,960	18.57	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>					33
34	TOTAL (lines 1 - 33)	280,300	306,993	\$ 7,651,236 *	\$ 24.92	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 26,000	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)	\$ 26,000		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 Libertyville# 0049411Report Period Beginning: 06/01/17Ending: 05/31/18**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 \$4,477 & AHCA \$2,202
- (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. \$ 48,510 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. \$ 201,804
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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 2,015
- (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