

Facility Name & ID Number Manorcare of Naperville

0049577 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	118	Skilled (SNF)	118	43,070	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	118	TOTALS	118	43,070	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	13,847	2,399	12,679	28,925	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,847	2,399	12,679	28,925	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.16%

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 11/1/81

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

K. Was the facility certified for Medicare during the reporting year?
 YES NO If YES, enter number of beds certified 118 and days of care provided 5,071

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	338,614	17,378	1,427	357,419		357,419		357,419		1
2	Food Purchase		226,777		226,777		226,777	(805)	225,972		2
3	Housekeeping	158,790	20,994	2,926	182,710		182,710		182,710		3
4	Laundry	58,627	29,303	475	88,405		88,405		88,405		4
5	Heat and Other Utilities			179,229	179,229	2,131	181,360		181,360		5
6	Maintenance	61,813	11,099	112,592	185,504		185,504		185,504		6
7	Other (specify):* Medical Waste			1,246	1,246		1,246		1,246		7
8	TOTAL General Services	617,844	305,551	297,895	1,221,290	2,131	1,223,421	(805)	1,222,616		8
	B. Health Care and Programs										
9	Medical Director			26,630	26,630		26,630		26,630		9
10	Nursing and Medical Records	3,152,446	269,467	51,936	3,473,849	49	3,473,898		3,473,898		10
10a	Therapy	1,255,913	8,874	55,692	1,320,479		1,320,479		1,320,479		10a
11	Activities	70,775	2,215	1,863	74,853		74,853		74,853		11
12	Social Services	169,161		751	169,912		169,912		169,912		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,648,295	280,556	136,872	5,065,723	49	5,065,772		5,065,772		16
	C. General Administration										
17	Administrative	115,342		594,374	709,716	(313,702)	396,014		396,014		17
18	Directors Fees										18
19	Professional Services			46,110	46,110	(3,000)	43,110	(43,110)			19
20	Dues, Fees, Subscriptions & Promotions			119,133	119,133		119,133	(35,835)	83,298		20
21	Clerical & General Office Expenses	406,499	59,324	830,372	1,296,195	3,000	1,299,195	(724,143)	575,052		21
22	Employee Benefits & Payroll Taxes			769,487	769,487	39,477	808,964		808,964		22
23	Inservice Training & Education			175	175		175		175		23
24	Travel and Seminar			2,398	2,398		2,398		2,398		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			549,782	549,782		549,782		549,782		26
27	Other (specify):*							(157)	(157)		27
28	TOTAL General Administration	521,841	59,324	2,911,831	3,492,996	(274,225)	3,218,771	(803,245)	2,415,526		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,787,980	645,431	3,346,598	9,780,009	(272,045)	9,507,964	(804,050)	8,703,914		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.

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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			276,471	276,471	13,086	289,557		289,557			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			713,038	713,038	258,959	971,997	(722,812)	249,185			32
33	Real Estate Taxes			90,753	90,753		90,753		90,753			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			134,607	134,607		134,607		134,607			35
36	Other (specify):*											36
37	TOTAL Ownership			1,214,869	1,214,869	272,045	1,486,914	(722,812)	764,102			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			(4,000)	(4,000)		(4,000)		(4,000)			38
39	Ancillary Service Centers		384,659	7,369	392,028		392,028		392,028			39
40	Barber and Beauty Shops			5,970	5,970		5,970		5,970			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			194,029	194,029		194,029		194,029			42
43	Other (specify):* IV X-Ray & Lab		77,977	182,107	260,084		260,084		260,084			43
44	TOTAL Special Cost Centers		462,636	385,475	848,111		848,111		848,111			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,787,980	1,108,067	4,946,942	11,842,989		11,842,989	(1,526,862)	10,316,127			45

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

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$ 0	11	1
2	Misc. Income	0	21	2
3	Vending Income	(674)	21	3
4	Donations Revenue	0	21	4
5	Accounting/Collection Fees	(14,448)	19	5
6	Collection Agency	0	19	6
7	Loss on Disposal of Fixed Asset	0	36	7
8	HCP Lease Interest	(722,812)	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	(737,934)		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	Home Office Allocation	\$ 594,374	HCR Manor Care Services, LLC	0.00%	\$ 594,374	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	5,787,980	Heartland Employment Services, LLC	0.00%	5,787,980		4
5	V	10a	Therapy Management	12,384	HCR Manor Care Services, LLC	0.00%	12,384		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		\$ 6,394,738			\$ 6,394,738	\$ *		14

* 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 Libertyville IL, LLC	Libertyville				16
17			Manor Care of Naperville IL, LLC	Naperville				17
18			Manor Care of Northbrook IL, LLC	Northbrook				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 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

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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	11,392,573	\$ 2,131	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	11,392,573	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	11,392,573	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	11,392,573	49	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	11,392,573	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	11,392,573	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	11,392,573	182,783	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	11,392,573	57,747	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	11,392,573	40,142	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	11,392,573	17,982	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	11,392,573	21,495	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	11,392,573	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	11,392,573	10,554	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	11,392,573	2,532	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	11,392,573	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		11,392,573	87,138	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			171,821	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 594,374	25

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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				\$ 2,480,995	\$ 2,220,197			0.0774	\$ 171,821	1					
2													2					
3													3					
4													4					
5													5					
Working Capital																		
6	Home Office Pooled Interest Expense											87,138	6					
7	Interest Income / Interest Expense											(9,774)	7					
8													8					
9	TOTAL Facility Related						\$ 2,480,995	\$ 2,220,197				\$ 249,185	9					
B. Non-Facility Related*																		
10													10					
11													11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$				\$	14					
15	TOTALS (line 9+line14)						\$ 2,480,995	\$ 2,220,197				\$ 249,185	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.)

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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>80,569</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>88,902</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>8,333</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>82,420</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>90,753</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>86,504</u>	8
	2014	<u>87,129</u>	9
	2015	<u>88,221</u>	10
	2016	<u>87,893</u>	11
	2017	<u>89,912</u>	12

Line 2: \$88,902.77 = \$43,945.56 for 2nd half 2016 + \$44,956.21 for 1st half 2017

Line 4: \$82,419.54 = \$44,956.21 for 2nd half 2017 + \$37,463.33 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.

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X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

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: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 1981, \$32,377, 1. Row 2: 2009, \$37,469, 2. Row 3: TOTALS, \$69,846, 3.

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	98			1967	\$ 631,081	\$ 13,461		\$ 13,461	\$	\$ 1,793,505	4
5	20			1988	1,159,909						5
6				2009	647,796						6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					194,395		194,395		4,946,603	9
10				1988	144,949						10
11				1989	18,122						11
12				1990	68,243						12
13				1991	415,119						13
14				1992	84,655						14
15				1993	123,500						15
16				1994	101,520						16
17				1995	138,803						17
18				1996	123,698						18
19				1997	259,385						19
20				1998	374,190						20
21				1999	141,838						21
22				2000	44,090						22
23				2001	9,974						23
24		(Also see 12B, Lines 30 & 31)		2002	188,208						24
25	Renovation-Paving	(See 12A, Line 51)		2004	6,053						25
26	CARPET			2003	538						26
27	vec-Vinyl Wallcovering			2003	534						27
28	FREIGHT ON CARPET			2003	43						28
29	BORDER			2003	99						29
30	VWC-Vinyl Wallcovering			2003	700						30
31	CARPET			2003	809						31
32	VWC-Vinyl Wallcovering			2003	327						32
33	VWC-Vinyl Wallcovering			2003	2,075						33
34	VWC-Vinyl Wallcovering			2003	7,961						34
35	VWC-Vinyl Wallcovering			2003	493						35
36	CARPET			2003	1,794						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	<u>METAL DOORS</u>	2003	\$ 6,557	\$		\$	\$	\$	37
38	<u>DOORS</u>	2003	9,688						38
39	<u>Renovation-Interest</u> (See 12A, Line 50)	2003	5,743						39
40	<u>Renovation-Development Cost</u> (See 12A, Line 50)	2003	63,684						40
41	<u>Renovation-Flooring</u>	2003	1,270						41
42	<u>Renovation-HVAC</u>	2003	38,041						42
43	<u>Renovation-A/C Thru Wall</u>	2003	1,014						43
44	<u>Renovation-Basic Electrical</u>	2003	104,524						44
45	<u>Renovation-Engineering</u>	2003	11,737						45
46	<u>Renovation-Plan Reviews</u> (See 12a, Line 50)	2003	3,142						46
47	<u>VWC-Vinyl Wallcovering</u>	2003	327						47
48	<u>SMOKE WALL</u>	2003	5,866						48
49	<u>VWC-Vinyl Wallcovering</u>	2003	327						49
50	<u>7/06 Capital Rate Audit Adj. (*=related to 7/6 Cap Rate Adj.)</u>	2003	(66,188)						50
51	<u>Renovation-Paving - 7/06 Capital Rate Audit Adj.</u>	2003	(6,053)						51
52	<u>Renovation-General O/H</u> (See 12B, Line 11)	2004	34,670						52
53	<u>Renovation-Interest</u> (See 12B, Line 11)	2004	2,459						53
54	<u>Renovation--Carpentry Sub-Contracting</u>	2004	26,147						54
55	<u>Renovation-Millwork</u>	2004	4,530						55
56	<u>Renovation-HM Doors/Frames</u>	2004	17,940						56
57	<u>Renovation-Basic Electrical</u>	2004	4,726						57
58	<u>Renovation-Ceramic Tile</u>	2004	11,799						58
59	<u>Renovation-Resilient Floor</u>	2004	16,580						59
60	<u>Renovation-Carpet & Pads</u>	2004	786						60
61	<u>Renovation-Wall Coverings</u>	2004	5,962						61
62	<u>Renovation- Corner Guards</u>	2004	83						62
63	<u>CREDIT ON Vinyl Wallcovering</u>	2004	(26)						63
64	<u>CREDIT ON Vinyl Wallcovering</u>	2003	(327)						64
65	<u>Renovation-General O/H</u> (See 12B, Line 11)	2004	5,869						65
66	<u>Renovation-Interest</u> (See 12B, Line 11)	2004	247						66
67	<u>Renovation-HM Doors/Frames</u>	2004	4,752						67
68	<u>Renovation-Resilient Floor</u> (See 12B, Line 11)	2004	22,203						68
69	<u>Renovation-Carpet & Pads</u>	2004	684						69
70	TOTAL (lines 4 thru 69)		\$ 5,035,269	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	70

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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		\$ 5,035,269	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	Renovation-Wall Covering	2004	5,343						2
3	Renovation-Basic Electric	2004	2,639						3
4	EXTERIOR SERVICE DOOR	2004	979						4
5	INSTALL HOLLOW METAL DOOR	2004	1,539						5
6	KITCHEN RENOVATION	2004	20,000						6
7	ROOF RETAINAGE	2004	4,990						7
8	KITCHEN RENOVATION	2004	14,400						8
9	CARPET	2004	593						9
10	ADD' COST FOR ROOF	2004	2,246						10
11	Per 7/06 Capital Rate Audit Adjustment	2004	(82,826)						11
12	CARPET	2005	610						12
13	INSTALL DOORS	2005	5,315						13
14	Renov - Site Preparation	2005	47,133						14
15	Renov - Asphalt Paving	2005	17,075						15
16	CONCRETE SLAB	2005	2,085						16
17	OUTDOOR LIGHTING	2005	2,890						17
18	sidewalk & railing	2005	16,542						18
19	VWC	2005	236						19
20	VWC	2005	2,952						20
21	2 Fire rated access hatch	2005	3,225						21
22	Electrical service	2005	3,095						22
23	Renov - Carpentry-subcontr	2005	54,735						23
24	Renov - HM Doors & Frames & Tile	2005	18,760						24
25	Renov -Resilient Flooring	2005	17,700						25
26	Renov -Wallcovering	2005	21,697						26
27	Renov -General Overhead & Interest	2005	23,169						27
28	Renov -General Overhead & Interest - 7/06 Cap Audit Adj.s	2005	(23,169)						28
29	Renov - Basic Electrical	2005	6,835						29
30	Carpentry Renovation 7/06 Capital Rate Audit Adjustment	2002	(70,192)						30
31	Carpet, VWC, Corner Guards 7/06 Capital Rate Audit Adjustmen	2002	(84,317)						31
32	7/06 Capital Rate Audit Adjusment	2002	50,715						32
33	GROUND CIRCUITS	2006	714						33
34	TOTAL (lines 1 thru 33)		\$ 5,122,977	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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		\$ 5,122,977	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	2 ALUMINUM WINDOWS	2006	2,620						2
3	2 SHOWER DOORS	2006	1,350						3
4	electrical	2006	6,557						4
5	plan review	2006	5,952						5
6	2 shower doors	2006	1,386						6
7	sprinkler system	2006	4,239						7
8	HALLWAY DOOR	2006	1,242						8
9	ROOFING	2007	6,225						9
10	doors	2007	9,287						10
11	00000002207 WINDOWS	2007	3,255						11
12	00000002210 2106 CRPNTRY ACT RM,DR,NRS STN	2007	65,195						12
13	00000002211 2106 CRPNTRY ACT RM,DR,NRS STN	2007	27,787						13
14	00000002215 2106 CRPNTRY ACT RM,DR,NRS STN	2007	1,022						14
15	00000002223 FLOORING IN RESTROOMS	2007	18,545						15
16	00000002238 0307 CARPENTRY FOR RENOVA	2008	591,885						16
17	00000002239 0307 CARPENTRY FOR RENOVA	2008	4,258						17
18	00000002240 0307 CARPENTRY FOR RENOVA	2008	172,562						18
19	00000002248 Sprinkler System	2007	1,500						19
20	00000002270 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,400						20
21	00000002271 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	2,480						21
22	00000002272 1507 RNVTN FOR ACT RM,CR,NRS STN	2007	11,987						22
23	00000002277 sheet vinyl in 8 res rms	2008	21,560						23
24	00000002280 roofing	2008	6,258						24
25	00000002281 data phone lines	2008	6,588						25
26	00000002283 1507 GENERATOR	2008	4,541						26
27	00000002284 1507 GENERATOR	2008	181						27
28	00000002224 CONCRETE FOR FRONT PORCH	2007	4,995						28
29	00000002235 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	31,524						29
30	00000002236 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	92,135						30
31	00000002237 0307 CRPNTRY FOR ACT RM, DR, & NRS STN	2008	3,955						31
32	00000002295 STONEMWORK BRICK AND LANDSCAPE	2008	22,715						32
33	00000002302 2 brick walls	2008	4,415						33
34	TOTAL (lines 1 thru 33)		\$ 6,263,578	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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		\$ 6,263,578	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	00000002303 inter ctyd landscape	2008	14,429						2
3	00000002330 1507 GENERATOR	2009	2,223						3
4	00000002287 GENERATOR	2008	69,365						4
5	00000002320 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS S'	2008	8,163						5
6	00000002321 ADJ 307 CRPNTRY FOR ACT RM, DR, & NRS S'	2008	270						6
7	00000002288 CARPET (Service Corridor)	2008	5,000						7
8	00000002289GENERATOR	2008	10,617						8
9	00000002290 FLOORING (Serv Corr, Pubic RR & Lounge	2008	3,000						9
10	00000002293 2 roof exhausters	2008	3,251						10
11	00000002298 WALL PACK	2008	520						11
12	00000002309 20 AMP CIRCUITS	2008	2,260						12
13	00000002313 CARPET AND WALLCOVERING (Heritage Hally	2008	8,860						13
14	00000002318 ADJ RESTROOM FLOORING (10/07)	2008	7,500						14
15	00000002327 CARPET AND WALLCOVERING (Main Hallway	2009	1,524						15
16	00000002328 1507 GENERATOR	2009	29,830						16
17	00000002329 1507 GENERATOR	2009	161,091						17
18	00000002343PT ADD -WATER/SEWER/UTILITIES	2009	17,900						18
19	00000002343PT ADD -PAVING/PARKING	2009	7,200						19
20	00000002343PT ADD -SITE CONCRETE	2009	31,960						20
21	00000002343PT ADD -SITE PREPARTATION	2009	70,720						21
22	00000002343PT ADD -FENCING	2009	920						22
23	00000002343PT ADD -CONCRETE SIDEWALKS	2009	18,790						23
24	00000002344PT ADD -LANDSCAPING	2009	28,135						24
25	00000002345PT ADD -PERMANENT FENCING	2009	2,569						25
26	00000002334DRIVEWAY BALLARD LIGHT	2009	3,170						26
27	00000002348 1507 RENO - CONCRETE SIDEWALKS	2009	3,669						27
28	00000002336PT ADD -ARCH & ENGINEER COST	2009	80,174						28
29	00000002336PT ADD -PERMIT FEES	2009	7,128						29
30	00000002342PT ADD -RESILIENT FLOORING	2009	2,318						30
31	00000002342PT ADD -WALL COVERING	2009	7,129						31
32	00000002346PT ADD -FIRE SPRINKLER SYSTEM	2009	17,052						32
33	00000002346PT ADD -BASIC ELECTRICAL	2009	60,375						33
34	TOTAL (lines 1 thru 33)		\$ 6,950,690	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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		\$ 6,950,690	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	00000002352NEW MDS OFFICE	2009	17,173						2
3	000000023540809 ROOF REPLACE - PARTIAL	2009	5,081						3
4	000000023540809 ROOF REPLACE - TEAR OFF & REPLACE	2009	168,510						4
5	00000002355KITCHEN DOOR	2009	3,785						5
6	00000002360DINING ROOM SINK	2009	3,385						6
7	000000023659 WINDOWS & SILLS	2010	15,850						7
8	00000002366BATHROOM FAUCETS & CHROME	2010	7,540						8
9	00000002374 ALUMINUM GATE	2010	2,327						9
10	00000002373 RESIDENT ROOM RECEPTACLE UPGRADE	2010	8,839						10
11	00000002375 85 GAL WATER HEATER	2010	11,966						11
12	00000002404 OVERLAY PARKING LOT	2011	24,916						12
13	00000002405 Additional Parking Lot	2011	2,329						13
14	00000002406 2 ALUMINUM FRAME GATES	2011	4,455						14
15	00000002418 EXTERIOR DOOR & FRAME	2011	6,700						15
16	00000002434 back flow valve - fire sprinkler	2012	9,371						16
17	000000024353 2 HM doors - breakroom & BB room	2012	3,940						17
18	00000002437 kitchen RTU	2012	14,775						18
19	00000002439 RTU Unit #4 - 4 ton	2012	6,795						19
20	00000002441 sump punp prep sink kitchen	2013	9,294						20
21	00000002442 fire wall update nursing office	2013	6,560						21
22									22
23	Lobby, Business staff offices, & Shower room RENOVATIONS:								23
24	00000002444 carpeting for business staff offices and lobby	2013	2,573						24
25	00000002444A INTRUSION DETECTION SYSTEM	2013	4,063						25
26	00000002445 Carpentry renv- bus staff ofcs, lobby, shower room	2013	95,509						26
27	00000002445A Electrical renov for bus staff ofcs, lobby & shower	2013	15,499						27
28	00000002449 door/frame - o2 room	2013	3,545						28
29	00000002451 windows - 4 rms 176-179	2013	8,220						29
30									30
31	ADDITIONAL: Lobby, Business staff offices,								31
32	& Shower room RENOVATIONS:								32
33	00000002444 basic electrical additional	2013	2,327						33
34	TOTAL (lines 1 thru 33)		\$ 7,416,017	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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		\$ 7,416,017	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	00000002472 smoke wall upgrades to remove Ktags	2013	8,956						2
3	00000002477 fire door on stg rm & 6 EZ path devices								3
4	@ Mech rm & 2 fire walls @ rear of bldg	2013	4,752						4
5	Resident rms & bathrooms renovations in SOUTH Wing:								5
6	00000002478 Wall paper/corner guards, Painting, carpeting	2013	21,241						6
7	00000002478A - resilient flooring	2013	26,482						7
8	00000002480 carpentry/subcontracting	2013	130,584						8
9	00000002480A -BASIC ELECTRICAL	2013	26,225						9
10	00000002480B -plumbing	2013	43,578						10
11	00000002482 ELEC UPGRADES - GENERATOR PWR WK	2014	6,614						11
12	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	14,750						12
13	FRT - Heritage & Liberty hall carpeting	2014	917						13
14	CORRIDOR CARPETING - HERITAGE & LIBERTY HALLS	2014	16,958						14
15	FRT - Heritage & Liberty hall carpeting	2014	287						15
16									16
17	Corridor Carpeting	2014	(869)						17
18	CORRIDOR CARPETING	2014	952						18
19	6TON RTU KITCHEN AREA	2014	9,225						19
20	ELECTRIC UPGRADES FOR LAUNDRY	2014	3,439						20
21	BOILER PUMP UPGRADE	2014	2,721						21
22	INTERCOM	2014	1,697						22
23	motor - ventor for RTU	2015	1,419						23
24	exhaust fan for washroom	2014	2,250						24
25	FRONT PORCH COLUMN REPAIRS	2014	13,100						25
26	repair/repl concrete front drive, west side, east side sidewalks	2014	4,500						26
27	reseal front drive & back lot	2014	6,030						27
28									28
29	3-in shut off for water meter Sprinkler Rm. In west hall	2015	3,210						29
30	RELIEF VALVE for water tank in laundry	2015	3,523						30
31	life safety circuit corrections LS1 & CRI are located in Mechanical Rm by back service hall.								31
32	LS2 is in Mechanical Rm. by back nurses station.	2015	5,333						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,773,891	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville# 0049577

Report Period Beginning:

06/01/17

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 12F, Carried Forward		\$ 7,773,891	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	1
2	K-tag corrections to k-11, 18, 25, 27. Hollow metal door for resident rm 113. Fire stopping								2
3	& wall repairs: ceiling by rm 212 & Soc Svc Ofc	2015	21,130						3
4	repair wallcovering behind beds in resident rooms 104, 105, 110, 117, 118, 120, 121, 201, 202,								4
5	206-213, 216, 219, 302, 304, 308, & 312	2015	2,875						5
6	paint kitchen ceiling	2015	3,200						6
7	remove E hall drinking fountain , cap plbg, repair walls & inst wallcov	2015	3,365						7
8	6 ton RTU for lobby	2016	7,300						8
9	New exterior doors for PT and OT	2016	11,005						9
10	hot water heater w exp tank In Mech Rm. by back nurses station.	2016	14,825						10
11	PTAC power/wiring corrections for rooms 305 and 307	2016	2,500						11
12	hot water boiler in main mechanical room	2016	17,619						12
13									13
14	RPZ backflow valve - Sprinkler Room	2016	10,732						14
15	Parking Lot Paving - circular drive and parking lot	2016	6,100						15
16	AC System for copier room East Hallway, Lennox 12k BTU	2016	3,476						16
17	Lennox 7-1/2 ton Rooftop Heat Exchanger over PT	2016	3,700						17
18	Firestop system for fire walls at nurses station and OT	2016	3,445						18
19	Copper Plumbing- hot water lines in Kitchen and Service Corridor	2017	6,389						19
20	55 fire/smoke dampers and 165 fusible links	2017	5,800						20
21									21
22	Tile in Kitchen, T Corridor, Internet Cafe	2017	3,401						22
23	Water heater flue pipe in mechanical room	2017	3,575						23
24	Sidewalk concrete in courtyard	2017	7,707						24
25	Mixing valve mechanical room and laundry	2017	3,810						25
26	Asphalt paving in circular drive, west service drive and rear parking lot	2017	5,006						26
27	Service hallway entrance door	2017	3,585						27
28	Condensing Unit in kitchen walk in freezer	2017	6,250						28
29	Dry sprinkler system in all areas	2017	6,984						29
30	Service Hall Door	2018	3,255						30
31	Fire sprinkler main	2017	4,295						31
32	Dry sprinkler heads in attic and corridors	2018	23,929						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,969,149	\$ 207,856		\$ 207,856	\$	\$ 6,740,108	34

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

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/17

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	\$ 2,418,183	\$ 68,615	\$ 68,615	\$		\$ 2,251,783	71
72	Current Year Purchases	58,570						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			13,086	13,086			74
75	TOTALS	\$ 2,476,753	\$ 68,615	\$ 81,701	\$ 13,086		\$ 2,251,783	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,515,748	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 276,471	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 289,557	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,086	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,991,891	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 Naperville

0049577

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 134,607

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	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	7263	hrs	\$ 335,860		\$	224	7,263	\$ 336,084	1
2	Licensed Speech and Language Development Therapist	10a	2738	hrs	126,640			277	2,738	126,917	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	7903	hrs	365,481			8,373	7,903	373,854	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				384,659		384,659	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				694	48,210		694	48,210	12
13	Other (specify): <u>X-Ray & Lab IV</u>	43, 2 & 3					182,107	77,977		260,084	13
14	TOTAL				\$ 827,981	694	\$ 230,317	\$ 471,510	18,598	\$ 1,529,808	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	\$ 598	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (934,999))	1,126,202		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,316		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,131,116	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	69,846		13
14	Buildings, at Historical Cost	7,969,149		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,476,753		16
17	Accumulated Depreciation (book methods)	(8,991,891)		17
18	Deferred Charges	132,732		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	115,289		22
23	Other(specify): CIP			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,771,878	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,902,994	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 221,111	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	343,121		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	82,420		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>	205,445		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 852,097	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,220,197		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,220,197	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,072,294	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (169,300)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,902,994	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 550,341	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 550,341	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,386,632)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,386,632)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	1,666,991	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,666,991	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (169,300)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Manorcare of Naperville

0049577

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,173,821	1
2	Discounts and Allowances for all Levels	(5,849,588)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,324,233	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,027,087	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,027,087	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	831	12
13	Barber and Beauty Care	6,660	13
14	Non-Patient Meals	805	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	820,202	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	137,307	19
20	Radiology and X-Ray	58,567	20
21	Other Medical Services	80,212	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,104,584	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>	453	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 453	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,456,357	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,221,290	31
32	Health Care	5,065,723	32
33	General Administration	3,492,996	33
B. Capital Expense			
34	Ownership	1,214,869	34
C. Ancillary Expense			
35	Special Cost Centers	654,082	35
36	Provider Participation Fee	194,029	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,842,989	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,386,632)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,386,632)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,192,775	44
45	Private Pay - Net Inpatient Revenue	765,290	45
46	Medicare - Net Inpatient Revenue	568,318	46
47	Other-(specify) <u>Hospice</u>	214,971	47
48	Other-(specify) <u>Insurance</u>	582,879	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,324,233	49

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

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

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

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

Facility Name & ID Number Manorcare of Naperville

0049577

Report Period Beginning:

06/01/17

Ending:

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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	2,080	2,249	\$ 107,830	\$ 47.95	1
2	Assistant Director of Nursing	3,880	4,194	166,468	39.69	2
3	Registered Nurses	41,451	44,813	1,545,403	34.49	3
4	Licensed Practical Nurses	8,834	9,550	262,880	27.53	4
5	CNAs & Orderlies	58,620	63,495	1,027,469	16.18	5
6	CNA Trainees	580	634	12,185	19.22	6
7	Licensed Therapist	20,583	22,252	1,029,076	46.25	7
8	Rehab/Therapy Aides	6,932	7,494	226,837	30.27	8
9	Activity Director	4,511	4,879	70,775	14.51	9
10	Activity Assistants					10
11	Social Service Workers	6,006	6,493	169,161	26.05	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,902	20,455	338,614	16.55	15
16	Dishwashers					16
17	Maintenance Workers	2,116	2,280	61,813	27.11	17
18	Housekeepers	11,693	12,653	158,790	12.55	18
19	Laundry	4,446	4,815	58,627	12.18	19
20	Administrator	2,080	2,080	115,342	55.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,814	18,378	406,499	22.12	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	1,708	1,845	30,211	16.37	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>					33
34	TOTAL (lines 1 - 33)	211,236	228,559	\$ 5,787,980 *	\$ 25.32	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	26,630	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)	\$	26,630		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 Naperville# 0049577

Report Period Beginning:

06/01/17

Ending:

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 \$3521 & AHCA \$1731
- (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. \$ 47,647 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. \$ 194,029
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. \$ 805
- (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