



Facility Name & ID Number Manorcare of Northbrook

# 0049676 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	158	Skilled (SNF)	158	57,670	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	158	TOTALS	158	57,670	7

**B. Census-For the entire report period.**

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	25,627	1,762	12,726	40,115	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,627	1,762	12,726	40,115	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.56%**

**D. How many bed reserve days during this year were paid by the Department? \_\_\_\_\_ (Do not include bed reserve days in Section B.)**

**E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)**

None

**F. Does the facility maintain a daily midnight census? Yes**

**G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?**  
 YES  NO

**H. Does the BALANCE SHEET (page 17) reflect any non-care assets?**  
 YES  NO

**I. On what date did you start providing long term care at this location?**  
 Date started 03/22/1999

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

**K. Was the facility certified for Medicare during the reporting year?**  
 YES  NO  If YES, enter number of beds certified 158 and days of care provided 6,913

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
	<b>A. General Services</b>										
1	Dietary	428,707	35,499	687	464,893		464,893		464,893		1
2	Food Purchase		328,690		328,690		328,690	(1,707)	326,983		2
3	Housekeeping	273,815	30,061	8,072	311,948		311,948		311,948		3
4	Laundry	33,426	33,791	705	67,922		67,922		67,922		4
5	Heat and Other Utilities			215,524	215,524	2,319	217,843		217,843		5
6	Maintenance	65,117	14,053	126,574	205,744		205,744		205,744		6
7	Other (specify):* <b>Medical Waste</b>			4,671	4,671		4,671		4,671		7
8	<b>TOTAL General Services</b>	<b>801,065</b>	<b>442,094</b>	<b>356,233</b>	<b>1,599,392</b>	<b>2,319</b>	<b>1,601,711</b>	<b>(1,707)</b>	<b>1,600,004</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			67,775	67,775		67,775		67,775		9
10	Nursing and Medical Records	3,895,147	322,848	102,525	4,320,520	53	4,320,573		4,320,573		10
10a	Therapy	1,042,223	5,976	22,670	1,070,869		1,070,869		1,070,869		10a
11	Activities	149,192	1,769	7,942	158,903		158,903		158,903		11
12	Social Services	254,487		1,134	255,621		255,621		255,621		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>5,341,049</b>	<b>330,593</b>	<b>202,046</b>	<b>5,873,688</b>	<b>53</b>	<b>5,873,741</b>		<b>5,873,741</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	98,556		459,757	558,313	(154,372)	403,941		403,941		17
18	Directors Fees										18
19	Professional Services			51,417	51,417		51,417	(51,417)			19
20	Dues, Fees, Subscriptions & Promotions			92,033	92,033		92,033	(32,663)	59,370		20
21	Clerical & General Office Expenses	395,301	69,671	447,319	912,291		912,291	(351,931)	560,360		21
22	Employee Benefits & Payroll Taxes			992,749	992,749	42,953	1,035,702		1,035,702		22
23	Inservice Training & Education			828	828		828		828		23
24	Travel and Seminar			5,067	5,067		5,067		5,067		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			468,396	468,396		468,396		468,396		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>493,857</b>	<b>69,671</b>	<b>2,517,566</b>	<b>3,081,094</b>	<b>(111,419)</b>	<b>2,969,675</b>	<b>(436,011)</b>	<b>2,533,664</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>6,635,971</b>	<b>842,358</b>	<b>3,075,845</b>	<b>10,554,174</b>	<b>(109,047)</b>	<b>10,445,127</b>	<b>(437,718)</b>	<b>10,007,409</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Manorcare of Northbrook

#0049676

Report Period Beginning:

06/01/17

Ending:

05/31/18

## 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	
	<b>D. Ownership</b>											
30	Depreciation			433,247	433,247	14,237	447,484		447,484			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			671,957	671,957	94,810	766,767	(693,284)	73,483			32
33	Real Estate Taxes			465,504	465,504		465,504		465,504			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			38,660	38,660		38,660		38,660			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,609,368	1,609,368	109,047	1,718,415	(693,284)	1,025,131			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		302,389	(200)	302,189		302,189		302,189			39
40	Barber and Beauty Shops			10,044	10,044		10,044		10,044			40
41	Coffee and Gift Shops	2,865			2,865		2,865		2,865			41
42	Provider Participation Fee			245,059	245,059		245,059		245,059			42
43	Other (specify):* <b>IV   X-Ray &amp; Lab</b>		33,073	63,284	96,357		96,357		96,357			43
44	<b>TOTAL Special Cost Centers</b>	2,865	335,462	318,187	656,514		656,514		656,514			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	6,638,836	1,177,820	5,003,400	12,820,056		12,820,056	(1,131,002)	11,689,054			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	(520)	21	3
4	Donations Revenue	0	21	4
5	Accounting/Collection Fees	(22,755)	19	5
6	Collection Agency	0	19	6
7	Loss on Disposal of Fixed Asset	0	36	7
8	HCP Lease Interest	(693,284)	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	<b>Total</b>	(716,559)		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	\$ 459,757	HCR Manor Care Services, LLC	0.00%	\$ 459,757	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	6,638,836	Heartland Employment Services, LLC	0.00%	6,638,836		4
5	V	10a	Therapy Management	21,962	HCR Manor Care Services, LLC	0.00%	21,962		5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total		\$ 7,120,555			\$ 7,120,555	\$ *		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 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 Northbrook

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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	12,395,630	\$ 2,319	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	12,395,630	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	12,395,630	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	16,031	10,238	12,395,630	53	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	12,395,630	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	12,395,630	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	12,395,630	198,876	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	12,395,630	62,832	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	12,395,630	43,677	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	5,900,308	0	12,395,630	19,566	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	12,395,630	23,387	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	12,395,630	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & Re	3,462,953	0	12,395,630	11,483	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	12,395,630	2,754	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	12,395,630	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		12,395,630	94,810	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764				23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 459,757	25

Facility Name & ID Number

Manorcare of Northbrook

# 0049676

Report Period Beginning:

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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Conv. Sub. Debentures		X				\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	Home Office Pooled Interest Expense											94,810	6					
7	Interest Income / Interest Expense											(21,327)	7					
8													8					
9	<b>TOTAL Facility Related</b>						\$	\$			\$	73,483	9					
<b>B. Non-Facility Related*</b>																		
10													10					
11													11					
12													12					
13													13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$		14					
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$	73,483	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.)

**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>392,662</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>450,509</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>57,847</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>407,726</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>282</u>	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. <b>TOTAL REFUND \$ <u>351</u> For <u>2005</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<u>(351)</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>465,504</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>384,157</u>	8
	2014	<u>392,437</u>	9
	2015	<u>403,553</u>	10
	2016	<u>433,847</u>	11
	2017	<u>456,241</u>	12

Line 2: \$450,508.62 = \$211,892.82 for 2nd half 2016 + \$238,615.80 for 1st half 2017

Line 4: \$407,726.06 = \$217,625.23 for 2nd half 2017 + \$190,100.83 for Jan - May 2018

line 5: \$282 = Worsek & Vihon (2015) \$164.88 & Worsek & Vihon (2005 Refund fees) \$116.85

Line 6: \$351 = 2005 Tax Refund

<b>FOR BHF USE ONLY</b>			
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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# 0049676 Report Period Beginning:

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X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

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

Facility Name &amp; ID Number Manorcare of Northbrook

# 0049676

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	148			1999	\$ 8,207,461	\$ 229,500		\$ 229,500	\$	\$ 4,037,771	4
5		CR 5/31/01 Audit Adj.		1999	494,486						5
6	10			2003	478,057						6
7											7
8											8
	<b>Improvement Type**</b>										
9		Current Year Depreciation				111,321		111,321		1,276,850	9
10		BUILDING IMPROVEMENTS (Current Year Depreciation)		1999	531						10
11				1999	(531)						11
12		CR 5/31/01 AUDIT ADJ		1999	1,470						12
13				1999	(1,470)						13
14		CR 5/31/01 AUDIT ADJ		1999	73						14
15				1999	(73)						15
16		CR 5/31/01 AUDIT ADJ		1999	449						16
17				1999	(449)						17
18		CR 5/31/01 AUDIT ADJ		2000	14,841						18
19		SECURE CARE SYSTEM		2000	1,134						19
20		MAGNETIC DOOR HOLDER		2000	2,473						20
21		ACCESS DOORS - FIRE DAMPERS		2000	14,790						21
22		ENGINEER COST V#3413 RESIDENT'S ROOMS		2000	1,398						22
23		WALLCOVERING-2ND FL RESIDENTS R		2000	205						23
24		ADDT'L CONSTRUCTION COST-RESIDENTS ROOMS		2000	1,374						24
25		CIRCUITRY SECURE CARE SYSTEM		2000	1,036,860						25
26		SITWORK		2000	(1,036,860)						26
27		CR 5/31/01 AUDIT ADJ		2000	965						27
28		FENCE		2001	977						28
29		BLOCKING AND PULLY SYSTEM		2001	1,298						29
30		ELECTRICAL ON GENERATOR		2001	103						30
31		FREIGHT ON CARPET		2001	484						31
32		CARPET		2001	626						32
33		CARPET		2003	395,966						33
34		GEN OVERHEAD,ARCHITECT,ENGINEER COSTS		2003	2,646						34
35		MILLWORK		2003	3,248						35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/17

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	CARPET	2003	\$ 840	\$		\$	\$	\$	37
38	CARPET	2003	188						38
39	CARPET, BADE AND TILE	2003	2,275						39
40	FREIGHT ON CARPET	2003	60						40
41	FREIGHT ON CARPET	2003	69						41
42	CARPET	2003	835						42
43	ARCHITECT COSTS	2003	848						43
44	ENGINEERING & ARCHITECT COST	2003	1,680						44
45	ENGINEERING & ARCHITECT COST	2003	738						45
46	CERMAIC TILE	2003	2,450						46
47	FREIGHT ON CARPET	2003	69						47
48	VINYL WALL COVERING	2003	148						48
49	CARPET	2003	620						49
50	VINYL WALL COVERING	2003	201						50
51	ENGINEERING COSTS	2003	3,647						51
52	SITE PREPARATION COSTS	2003	71,550						52
53	ADDTL CIVIL ENGINEERING COST	2004	1,800						53
54	ADDTL ARCHITECTURAL COST	2004	30						54
55	CERAMIC TILE	2004	1,093						55
56	CARPET	2004	707						56
57	ENGINEERING COSTS	2004	125						57
58	FREIGHT ON VINYL	2004	62						58
59	INSTALLATION OF COUNTERTOPS AND CONCRETE	2004	12,653						59
60	COMPLETION OF BORDER AND WALL COVERINGS	2004	7,980						60
61	VINYL WALL COVERING	2004	989						61
62	VINYL WALL COVERING	2004	77						62
63	VINYL WALL COVERING	2004	407						63
64	VINYL WALL COVERING	2004	672						64
65	VINYL WALL COVERING	2004	801						65
66	DRYWALL INSTALLATION FOR LAUNDRY ROOM	2004	1,382						66
67	VINYL WALL COVERING	2004	660						67
68	WINDOW TREATMENTS	2004	2,097						68
69	COMPLETE ADDITIONAL WALL VINYL PATCH	2004	450						69
70	TOTAL (lines 4 thru 69)		\$ 9,740,735	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	70

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/17

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	<b>Totals from Page 12A, Carried Forward</b>		\$ 9,740,735	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	1
2	CARPET	2005	4,450						2
3	VINYL SHEET FOR NURSE STATION	2005	14,330						3
4	DOOR HINGES	2005	1,975						4
5	WALLCOVERING	2006	1,650						5
6	PAINTING & CORNER GUARDS	2003	15,000						6
7	WALLCOVERING	2006	345						7
8	STEEL SERVICE DOOR	2006	9,609						8
9	WALLCOVERING	2006	385						9
10	PAINT/CORNER GUARDS	2006	12,466						10
11	PAINT-DINING ROOM AND BAT	2007	1,875						11
12	DOORS ON ELECTRICAL ROOM	2007	736						12
13	LEGAL FEES V21550	2007	1,725						13
14	ELECTRICAL for Steamer	2007	1,286						14
15	CARPENTRY FOR PANTRY	2008	9,979						15
16	00000000305 T&P VALVES	2008	1,600						16
17	00000000307 0408 WATER HEATERS	2008	1,772						17
18	00000000308 0408 WATER HEATERS	2008	39,500						18
19	00000000309 21 CO2 DETECTORS	2008	5,983						19
20	00000000310 CARPET-2nd Floor Corridor	2008	2,324						20
21	00000000311 FRIEGHT FOR CARPET	2008	443						21
22	00000000317 KITCHEN TILES AND DURAROCK	2008	14,683						22
23	00000000318 2ND FLOOR CARPET	2008	2,873						23
24	00000000326 4 HM DOORS AT ARCADIA & 2ND FLR UTLY I	2009	5,450						24
25	00000000312 PAVING	2008	7,582						25
26	0909 TILE & WALLCOVERING	2009	1,023						26
27	0909 STAINLESS STEEL IN KITCHEN	2009	47,220						27
28	3 SETS OF HM DOORS	2009	12,630						28
29	PVC Fence	2010	10,193						29
30	Metal Door	2010	4,280						30
31	Drywall, Paint for Cove Base in rooms 105,107,116,119 & 219.	2011	9,243						31
32	398-prep/paint/carpet 3 physician lounges; tile in 1st fl heritage lo	2011	2,516						32
33	00000000411 5 FIRE DAMPERS	2011	18,540						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,004,401	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	34

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/17

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	<b>Totals from Page 12B, Carried Forward</b>		\$ 10,004,401	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	1
2	00000000415 painting in rooms 105,107,116, 119 & 219	2011	5,220						2
3	00000000421 CONCRETE SIDEWALKS	2011	7,071						3
4	00000000422 35 X 28 CONCRETE PAD	2011	13,470						4
5	438 0512 All Fire-Smoke Damper Replacements	2012	21,919						5
6	439 0512 All Fire-Smoke Damper Replacements	2012	144,066						6
7	00000000440 CONCRETE sidewalks	2012	15,732						7
8	00000000441 FLOORING in lobby	2012	6,090						8
9	00000000442 0112 1st Flr Flooring	2012	69,091						9
10	444 RENOVATION CONTRACTS-emer generator	2012	3,946						10
11	451 1612 Exterior Drainage plumbing	2012	28,187						11
12	00000000457 PAINT RES ROOMS120, 122, 124 & 126	2013	2,844						12
13	00000000458 PAINT RES ROOMS 155, 104 & 102	2013	3,959						13
14	00000000460 2812 Corridor Doors/Locks	2013	32,381						14
15	00000000461 2812 Corridor Doors/Locks	2013	1,630						15
16	00000000462 CORRIDOR DOOR CLOSER	2013	5,916						16
17	00000000476 Floor Drain	2013	4,554						17
18									18
19	00000000484 KITCHEN FLOORING-install new floors	2013	11,800						19
20	00000000486 Removed old drain line w/new	2013	47,486						20
21	00000000487 Kitchen tile and install	2013	35,801						21
22	00000000503 ELEVATOR FLOORING for 2 elevators	2013	3,292						22
23	00000000506 Install new cabinet in nourishment room	2013	1,259						23
24	00000000515 FIRE WALL UPGRADES	2013	3,771						24
25	00000000522 CENTRAL SHOWER ROOM DOORS	2014	6,696						25
26	00000000525 Install new drywall soffit utility room & receptacle	2014	25,778						26
27									27
28	Paving Upgrades - fill cracks, seal coat, stripe	2014	19,476						28
29	Sidewalk Upgrades - near service door	2014	4,655						29
30	Electric Upgrades - exterior of building	2014	3,461						30
31	Gen Elec Upgrades	2014	4,860						31
32	Electric Upgrades for Dishach-dishwasher	2014	2,588						32
33	Flooring - armstrong tile & cove base	2014	1,107						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,542,507	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	34

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/17

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	<b>Totals from Page 12C, Carried Forward</b>		\$ 10,542,507	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	1
2	Plumbing - waterline repairs	2014	1,737						2
3	Main Doors Upgrade	2014	8,816						3
4	HVAC Compressor - Freezer	2014	2,983						4
5	Fire Alarm	2014	12,857						5
6	Ignitor - replaced control dual spark ignition	2015	1,064						6
7	Lock - pushbutton digital access	2015	3,652						7
8	Cable - cabling for CATV for 5 rooms	2015	2,009						8
9	Wiring - sprinkler room for corridor emergency circuits	2015	2,082						9
10	Flooring - shower stall floors	2015	42,801						10
11	Storage Shed	2015	3,465						11
12	Flooring - resient room flooring replacement	2015	3,416						12
13	Dry Pendent Fire Spinklers (8)	2015	3,874						13
14	Wiring Conduit - replace underground feed	2015	2,794						14
15	Vinyl Tile - Freight	2015	1,822						15
16									16
17	ASPHALT PAVEMENT-circular & service drive	2015	20,652						17
18	Vinyl Flooring-1st flr medbridge rooms 130-138 & 140	2015	6,405						18
19	FLOOR TILE & Base - 1st flr 10 res rooms: 130-145	2015	17,906						19
20	Vinyl Flooring & Base in res rooms: 138, 140 & 143	2015	6,198						20
21	FIRE LINKS (84) on fire dampers	2015	6,624						21
22	TILE INSTALLATION-res rooms 101-102	2015	3,725						22
23	ROOF MATERIAL for flat roof repair (15 x 25 ft section)	2015	7,850						23
24	Floor tile and wall paint for Arcadia dining room	2016	4,861						24
25	Doors (3) - res bathrooms (2) and res room 218 (1)	2016	4,880						25
26	Mixing VALVES located in mechanical room	2016	5,833						26
27	ZONE sys w/2 thermostats-Conference rn, Admin & HR Offices	2016	3,850						27
28									28
29	6 PTAC	2016	4,139						29
30	Architech remodel-removing wall and bathroom btwn heritage lnge and rm #130								30
31	lnge & room #130	2016	21,702						31
32	Rep bttm 1/2 of stud framing & sill plate in three 1st flr								32
33	shower stalls	2016	16,715						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,767,219	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	34

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

Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

06/01/17

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	<b>Totals from Page 12D, Carried Forward</b>		\$ 10,767,219	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	1
2	Installed ball valve on storage tank in the kithcen	2016	4,182						2
3	Replaced COMPRESSOR in the AC-Arcadia unit	2016	3,686						3
4	Ceramic Tile in 2nd floor shower room	2016	9,189						4
5	6 PTAC	2016	4,086						5
6	Electric 42 circuit panel in 1st flr wheelchair storage room	2016	5,164						6
7	Install 15 fire rated access panels in res. rooms 101-115	2016	6,200						7
8	Conduit/wiring above hard celing from elec panels to patient								8
9	rooms 101-115	2017	24,650						9
10	Conduit/wiring for tv receptacle for tv jack in dining room	2017	3,145						10
11	Ceramic tile in arcadia shower	2017	6,161						11
12	Replaced actuator on dry sprinkler system	2017	3,345						12
13									13
14	Shingles for Roof	2017	3,500						14
15	Wall vinyl for heritage resident corridor	2017	4,345						15
16	Fire sprinkler heads in mech room	2017	5,282						16
17	Cedar Fence-along east side of parking lot	2017	2,835						17
18	Vinyl floor tile-5 pt rooms in Medbridge Unit	2017	8,775						18
19	laundry water HEATER in mechanical room	2017	25,420						19
20	6 Amana Digismart PTAC Resista	2017	4,193						20
21	Rooftop unit 7.5T	2017	13,500						21
22	2 wooden swing doors for Arcadia Nurse Station	2017	3,338						22
23	Sheet vinyl for arcadia den & lounge	2017	8,585						23
24	Asphalt paving in back parking lot driveway	2017	13,260						24
25	3 ALARM DOORS	2018	6,701						25
26	Hot water return pipe for lines in mech room	2017	3,524						26
27	replaced dishwasher water heater in mech room	2018	23,842						27
28	Fire alarm panel located in mech room	2017	24,990						28
29	28 Sprinkler heads for arcadia unit	2018	3,786						29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,992,903	\$ 340,821		\$ 340,821	\$	\$ 5,314,621	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,725,894	\$ 92,426	\$ 92,426	\$		\$ 2,456,798	71
72	Current Year Purchases	98,838						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			14,237	14,237			74
75	TOTALS	\$ 2,824,732	\$ 92,426	\$ 106,663	\$ 14,237		\$ 2,456,798	75

D. Vehicle Costs. (See instructions.)\*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 15,736,236	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 433,247	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 447,484	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 14,237	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,771,419	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Manorcare of Northbrook

# 0049676

Report Period Beginning: 06/01/17

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	<b>TOTAL</b>				\$ _____			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: \$ 38,660 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	<b>TOTAL</b>		\$ _____	\$ _____	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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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	6461 hrs	\$ 265,861		\$	\$ 412	6,461	\$ 266,273	1
2	Licensed Speech and Language Development Therapist	10a	3287 hrs	135,254			628	3,287	135,882	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	6815 hrs	280,433			4,936	6,815	285,369	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				302,389		302,389	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			191	14,464		191	14,464	12
13	Other (specify): <u>X-Ray &amp; Lab   IV</u>	43, 2 & 3				63,284	33,073		96,357	13
14	<b>TOTAL</b>			\$ 681,548	191	\$ 77,748	\$ 341,438	16,754	\$ 1,100,734	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Manorcare of Northbrook

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**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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 34,646	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (652,413) )	1,266,242		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	26,673		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,327,561	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,918,601		13
14	Buildings, at Historical Cost	10,992,903		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,824,732		16
17	Accumulated Depreciation (book methods)	(7,771,419)		17
18	Deferred Charges	177,726		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) <u>OMIT</u>	97,439		22
23	Other(specify): <u>CIP</u>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 8,239,982	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,567,543	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 238,735	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	473,769		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	407,726		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accounts Payable</u>	158,134		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,278,364	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,278,364	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 8,289,179	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,567,543	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>8,795,459</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>8,795,459</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(2,188,247)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (2,188,247)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Change in Interdivision</b>	1,681,967	<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ 1,681,967	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 8,289,179	<b>24</b> *

\* This must agree with page 17, line 47.

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# 0049676

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**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,561,873	1
2	Discounts and Allowances for all Levels	(4,539,853)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,022,020	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,752,678	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,752,678	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	520	12
13	Barber and Beauty Care	11,416	13
14	Non-Patient Meals	1,707	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	628,408	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	85,894	19
20	Radiology and X-Ray	31,199	20
21	Other Medical Services	67,595	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 826,739	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Purchase Discount &amp; QI Payments</b>	30,372	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 30,372	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,631,809	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,599,392	31
32	Health Care	5,873,688	32
33	General Administration	3,081,094	33
<b>B. Capital Expense</b>			
34	Ownership	1,609,368	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	411,455	35
36	Provider Participation Fee	245,059	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,820,056	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(2,188,247)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (2,188,247)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,241,264	44
45	Private Pay - Net Inpatient Revenue	557,586	45
46	Medicare - Net Inpatient Revenue	1,488,756	46
47	Other-(specify) <u>Hospice</u>	622,546	47
48	Other-(specify) <u>Insurance</u>	111,868	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 7,022,020	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.

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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	1,710	1,868	\$ 92,253	\$ 49.39	1
2	Assistant Director of Nursing	5,764	6,295	259,010	41.15	2
3	Registered Nurses	42,688	46,625	1,605,733	34.44	3
4	Licensed Practical Nurses	15,926	17,395	466,998	26.85	4
5	CNAs & Orderlies	79,479	86,884	1,436,322	16.53	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	21,090	22,997	946,302	41.15	7
8	Rehab/Therapy Aides	2,496	2,722	95,921	35.24	8
9	Activity Director	9,494	10,372	149,192	14.38	9
10	Activity Assistants					10
11	Social Service Workers	8,428	9,209	254,487	27.63	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,179	26,414	428,707	16.23	15
16	Dishwashers					16
17	Maintenance Workers	2,170	2,355	65,117	27.65	17
18	Housekeepers	19,969	21,821	273,815	12.55	18
19	Laundry	2,957	3,236	33,426	10.33	19
20	Administrator	2,080	2,080	96,456	46.37	20
21	Assistant Administrator	162	162	2,100	12.96	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,341	18,865	395,301	20.95	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	1,788	1,952	34,831	17.84	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	230	252	2,865	11.37	33
34	TOTAL (lines 1 - 33)	257,951	281,504	\$ 6,638,836 *	\$ 23.58	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	\$		35	
36	Medical Director	Monthly	67,775	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 67,775		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	604	18,724	10, 3	52
53	TOTAL (lines 50 - 52)	604	\$ 18,724		53



Facility Name & ID Number Manorcare of Northbrook# 0049676

Report Period Beginning:

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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 \$4,715 & AHCA \$2,319
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 5-10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 82,956 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. \$ 245,059  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 1,707
- (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