FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

I. IDPH License ID Number: 0049411

Facility Name: Manorcare of Libertyville

Address: 1500 S Milwaukee Ave (Number) Libertyville (City) 60048 (Zip Code)

County: Lake

Telephone Number: (708) 816-3200 **Fax #** (708) 816-8981

HFS ID Number:

Date of Initial License for Current Owners: 02/02/88

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Jeff Lewandowski **Telephone Number:** (419) 252-5736
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/15 to 05/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name) Martin D. Allen
(Title) Director

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	150	Skilled (SNF)	150	54,900	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	150	TOTALS	150	54,900	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,795	1,555	21,582	37,932	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,795	1,555	21,582	37,932	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.09%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 02/23/88

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 150 and days of care provided 13,857

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

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

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	364,084	30,909	16,567	411,560		411,560		411,560			1
2	Food Purchase		344,435		344,435		344,435	(1,488)	342,947			2
3	Housekeeping	212,104	23,780	667	236,551		236,551		236,551			3
4	Laundry	54,856	20,734	238	75,828		75,828		75,828			4
5	Heat and Other Utilities			202,174	202,174	3,112	205,286		205,286			5
6	Maintenance	46,216	17,607	102,909	166,732		166,732		166,732			6
7	Other (specify):* Med Waste			3,444	3,444		3,444		3,444			7
8	TOTAL General Services	677,260	437,465	325,999	1,440,724	3,112	1,443,836	(1,488)	1,442,348			8
	B. Health Care and Programs											
9	Medical Director			22,600	22,600		22,600		22,600			9
10	Nursing and Medical Records	3,729,277	315,509	53,507	4,098,293	10,444	4,108,737		4,108,737			10
10a	Therapy	1,726,288	13,716	28,106	1,768,110		1,768,110		1,768,110			10a
11	Activities	102,124	1,151	1,561	104,836		104,836		104,836			11
12	Social Services	278,932	275		279,207		279,207		279,207			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,836,621	330,651	105,774	6,273,046	10,444	6,283,490		6,283,490			16
	C. General Administration											
17	Administrative	151,348		809,401	960,749	(465,273)	495,476		495,476			17
18	Directors Fees											18
19	Professional Services			45,116	45,116		45,116	(45,116)				19
20	Dues, Fees, Subscriptions & Promotions			109,646	109,646		109,646	(35,247)	74,399			20
21	Clerical & General Office Expenses	496,991	48,333	315,812	861,136		861,136	(219,905)	641,231			21
22	Employee Benefits & Payroll Taxes			998,227	998,227	46,816	1,045,043		1,045,043			22
23	Inservice Training & Education			943	943		943		943			23
24	Travel and Seminar			593	593		593		593			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			266,591	266,591		266,591		266,591			26
27	Other (specify):*											27
28	TOTAL General Administration	648,339	48,333	2,546,329	3,243,001	(418,457)	2,824,544	(300,268)	2,524,276			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,162,220	816,449	2,978,102	10,956,771	(404,901)	10,551,870	(301,756)	10,250,114			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Manorcare of Libertyville #0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			495,748	495,748	15,941	511,689		511,689			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,839,380	2,839,380	388,960	3,228,340	(2,842,253)	386,087			32
33	Real Estate Taxes			196,547	196,547		196,547		196,547			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			36,061	36,061		36,061		36,061			35
36	Other (specify):*											36
37	**TOTAL Ownership**			3,567,736	3,567,736	404,901	3,972,637	(2,842,253)	1,130,384			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			1,383	1,383		1,383		1,383			38
39	Ancillary Service Centers		680,561	1,800	682,361		682,361		682,361			39
40	Barber and Beauty Shops			10,629	10,629		10,629		10,629			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			201,340	201,340		201,340		201,340			42
43	Other (specify):* IV Therapy/ X-Ray/Lab		96,284	167,316	263,600		263,600		263,600			43
44	**TOTAL Special Cost Centers**		776,845	382,468	1,159,313		1,159,313		1,159,313			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,162,220	1,593,294	6,928,306	15,683,820		15,683,820	(3,144,009)	12,539,811			45

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$	10	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,488)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	102	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(70)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		27		16
17	Non-Care Related Fees				17
18	Fines and Penalties		21		18
19	Entertainment				19
20	Contributions	(2,867)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(30,547)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(216,346)	21		24
25	Fund Raising, Advertising and Promotional	(35,247)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(2,857,546)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (3,144,009)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (3,144,009)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Manorcare of Libertyville

ID# 0049411

Report Period Beginning: 06/01/15

Ending: 05/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Activity Income	$	11	1
2	Misc. Income		21	2
3	Vending Income	(724)	21	3
4	Donations Revenue		21	4
5	Accouning/Collection Fees	(14,569)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(2,842,253)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(2,857,546)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Manorcare of Libertyville # 0049411 **Report Period Beginning:** 06/01/15 **Ending:** 05/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,488)	0	0	0	0	0	0	0	0	0	0	(1,488)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(1,488)	0	0	0	0	0	0	0	0	0	0	(1,488)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(45,116)	0	0	0	0	0	0	0	0	0	0	(45,116)	19
20	Fees, Subscriptions & Promotions	(35,247)	0	0	0	0	0	0	0	0	0	0	(35,247)	20
21	Clerical & General Office Expenses	(219,905)	0	0	0	0	0	0	0	0	0	0	(219,905)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(300,268)	0	0	0	0	0	0	0	0	0	0	(300,268)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(301,756)	0	0	0	0	0	0	0	0	0	0	(301,756)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Manorcare of Libertyville # 0049411 **Report Period Beginning:** 06/01/15 **Ending:** 05/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,842,253)	0	0	0	0	0	0	0	0	0	0	(2,842,253)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,842,253)	0	0	0	0	0	0	0	0	0	0	(2,842,253)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(3,144,009)	0	0	0	0	0	0	0	0	0	0	(3,144,009)	45

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	$ 809,401	HCR Manor Care Services, LLC	100.00%	$ 809,401	$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	7,162,220	Heartland Employment Services, LLC	100.00%	7,162,220		4
5	V	10a	Therapy Management	17,400	Heartland Rehabilitation Services, LLC	100.00%	17,400		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			$ 7,989,021			$ 7,989,021	$ *	14

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Heartland of Canton IL, LLC	Canton				2
3			Heartland of Champaign IL, LLC	Champaign				3
4			Heartland of Decatur IL, LLC	Decatur				4
5			Heartland of Galesburg IL, LLC	Galesburg				5
6			Heartland of Henry IL, LLC	Henry				6
7			Heartland of Macomb IL, LLC	Macomb				7
8			Heartland of Moline IL, LLC	Moline				8
9			Heartland of Normal IL, LLC	Normal				9
10			Heartland of Paxton IL, LLC	Paxton				10
11			Heartland of Peoria IL, LLC	Peoria				11
12			Heartland-Riverview of East Peoria IL, LLC	East Peoria				12
13			Manor Care at Arlington Heights	Arlington Heights				13
14			Manor Care of Elgin IL, LLC	Elgin				14
15			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				15
16			Manor Care of Hinsdale IL, LLC	Hinsdale				16
17			Manor Care of Homewood IL, LLC	Homewood				17
18			Manor Care of Kankakee IL, LLC	Kankakee				18
19			Manor Care of Naperville IL, LLC	Naperville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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

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

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, &	$ 818,127	$	14,927,430	$ 3,112	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs			14,927,430	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			14,927,430	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	314,713	212,796	14,927,430	1,197	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	2,144,378	1,338,476	14,927,430	9,247	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			14,927,430	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	60,268,030	28,103,285	14,927,430	229,230	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	14,494,897	5,630,812	14,927,430	62,508	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs	3,257,281		14,927,430	52,389	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	5,205,729		14,927,430	19,800	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	6,264,775		14,927,430	27,016	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs			14,927,430	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	3,394,861		14,927,430	12,912	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	702,366		14,927,430	3,029	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			14,927,430	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,924,650,842		28,376,750		14,927,430	107,931	22
23	32	Directly Assigned Interest	Not Allocated			18,868,647			281,029	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				33,166,797				24
25	TOTALS					$ 177,277,351	$ 35,285,370		$ 809,401	25

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Conv. Sub. Debentures		X				$ 3,895,128	$ 3,721,715		0.0755	$ 281,029	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7	Pooled Interest										107,931	7
8	Interest Expense / Interest Income										(2,873)	8
9	TOTAL Facility Related						$ 3,895,128	$ 3,721,715			$ 386,087	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 3,895,128	$ 3,721,715			$ 386,087	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.)**

Facility Name & ID Number Manorcare of Libertyville # 0049411 **Report Period Beginning:** 06/01/15 **Ending:** 05/31/16

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	181,164	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.)	$	198,114	2
3. Under or (over) accrual (line 2 minus line 1).	$	16,950	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$	182,045	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** $ 2,448 **For** Mult **Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	(2,448)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	196,547	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	143,590	8
	2012	181,362	9
	2013	200,065	10
	2014	197,634	11
	2015	198,595	12

Line 2: $198,114.28 = $98,816.84 for 2nd half 2014 + $99,297.44 for 1st half 2015

Line 4: $182,044.95= $99,297.45 for 2nd half 2015 + $82,747.50 for Jan - May 2016

Line 6: Refund result of lawsuits filed for portion of tax rate for Lake Co that was applied illegally.
$2448.08 = $529.29 for 2006 + $848.19 for 2007 + $420.75 for 2008 +$649.85 for 2009

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare of Libertyville COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0049411

CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski

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

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	11-28-401-003	See Attached	$ 198,594.89	$ 198,594.89
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 198,594.89	$ 198,594.89

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

X. BUILDING AND GENERAL INFORMATION:

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1988	$ 476,076	1
2					2
3	TOTALS			$ 476,076	3

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	150			1988	$ 4,592,131	$ 117,249		$ 117,249	$	$ 3,218,282	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					221,996		221,996		3,322,763	9
10				1988	68,073						10
11				1989	52,434						11
12				1990	30,247						12
13				1991	67,316						13
14				1992	175,480						14
15	RETIREMENTS			1992	(10,437)						15
16				1993	55,746						16
17				1994	135,262						17
18				1995	66,532						18
19				1996	156,102						19
20				1997	322,999						20
21				1998	79,019						21
22				1999	110,917						22
23	DOOR, HARDWARE, & STAIN			2000	1,025						23
24	ADDTL COST GARAGE			2000	1,671						24
25	SECURE CARE SYS 2ND FL STAIRWELL			2000	3,147						25
26	DOOR - SOUTH CORRIDOR EXIT			2000	2,440						26
27	PANIC DEVICE - EXTERIOR DOOR			2000	760						27
28	2 A/C UNITS			2000	1,156						28
29	GARAGE			2000	21,256						29
30	LANDSCAPING			2000	2,675						30
31	LANDSCAPING - ARBORIVITAE			2000	3,784						31
32	GARAGE			2000	19,209						32
33	GARAGE			2000	5,556						33
34	BOILER			2001	4,525						34
35	FIRE WALL IN ATTIC			2001	7,422						35
36	A/C UNIT			2001	597						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	4 A/C UNITS	2001	$ 2,680	$		$	$	$	37
38	WORKCOUNTER & CABINETS	2001	2,219						38
39	GATES	2001	4,760						39
40	ELECTRICAL CIRCUITS	2001	1,279						40
41	ARCADIA CORRIDORS & LOUNGE (See Line 32)	2001	132,623						41
42	ARCADIA CORRIDORS & LOUNGE	2001	5,666						42
43	ARCADIA CORRIDORS & LOUNGE (See Line 32)	2001	124,865						43
44	ARCADIA CORRIDORS & LOUNGE	2001	20,483						44
45	ARCADIA CORRIDORS & LOUNGE	2001	181,656						45
46	CARPENTRY, DOORS, ELECT.	2001	52,344						46
47	VWC, CORNER GUARDS	2001	10,041						47
48	Per 7/06 Cap. Rate Audit Adjustments	2001	(122,832)						48
49	Invoice #13216 Per 7/06 Cap Rate Audit Adj.	2002	21,952						49
50	Invoice #13233 Pre 7/16 Cap Rate Audit Adj.	2002	24,155						50
51	Per 7/06 Cap Rate Audit Adj. Move (See Lines 2 & 3)	2003	(46,107)						51
52	DINING ROOM & BREAKROOM	2003	21,720						52
53	RETROACTIVE ADDITION	2003	(588)						53
54	ARCH&ENGINEER COSTS, PLANS REVIEWS	2003	16,667						54
55	GENERAL OVERHEAD & INTEREST	2003	33,439						55
56	GENERAL OH & INT Pr 7/06 Cap Rate Audit Adj.	2003	(33,439)						56
57	CARPETING & PADS, WALLCOVERINGS	2003	74,310						57
58	CARPENTRY & MILLWORK	2003	5,750						58
59	HVAC & ELECTRICIAL WORK	2003	30,572						59
60	HM DOORS & FRAMES	2003	3,662						60
61	WARDROBES	2004	11,000						61
62	FLOORING	2004	761						62
63	GENERAL OVERHEAD & INTEREST (See Line 18)	2004	32,935						63
64	Gen OH & Int Per 7/06 Cap Rate Audit Adj.	2004	(32,935)						64
65	SOWER ROOM RENOVATION	2004	3,000						65
66	Building décor/3 yrs Ta (See Line 21)	2004	21						66
67	Building décor/3 yrs Ta Per Cap Rate Audit Adjs.	2004	(21)						67
68	VWC	2004	252						68
69	SECOND FLOORING	2004	13,500						69
70	TOTAL (lines 4 thru 69)		$ 6,573,435	$ 339,245		$ 339,245	$	$ 6,541,045	70

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 6,573,435	$ 339,245		$ 339,245	$	$ 6,541,045	1
2	FRP FIRE WALL	2004	2,941						2
3	WINDOWS	2004	18,532						3
4	PAINTING EXTERIOR	2004	13,667						4
5	SHOWER ROOM RENOVATION	2004	3,800						5
6	ADD'L FLOORING	2004	1,238						6
7	SHOWER ROOM RENOVATION RE	2004	690						7
8	VWC	2004	83						8
9	INSTALL CARPET	2004	4,364						9
10	Per 7/06 Cap Rate Audit Adj.	2004	43,112						10
11	Per 7/06 Cap Rate Audit Adj.	2004	5,300						11
12	INSTALL VCT FLOORING	2005	3,436						12
13	Renov -Lobby Finishes	2005	1,680						13
14	Renov -Custom Casework (See Line 29)	2005	16,000						14
15	Renov -Carpeting & Pads & Guards & WC	2005	26,679						15
16	Renov -General Overhead & Interest (See Line 19)	2005	6,015						16
17	Stainles Steel Flashing	2005	20,000						17
18	Linen&Bathroom doors	2005	2,482						18
19	Renov -Roof Covering	2005	101,050						19
20	Renov -General Overhead (See Line 30)	2005	4,327						20
21	Renov -Interest on Construction (See Line 30)	2005	546						21
22	VWC	2005	4,168						22
23	Stainless steel flashing	2005	15,440						23
24	Bathroom Exhaust fans	2005	4,426						24
25	Carpet	2005	1,648						25
26	Renov -Drywall/Studs	2005	1,430						26
27	Renov -Resilient Flooring	2005	16,153						27
28	Renov -General Overhead & Interest (See Line 31)	2005	866						28
29	Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.	2005	(6,015)						29
30	To 2004 Per 7/06 Cap Rate Audit Adjs.	2005	(28,179)						30
31	Adj. out OH & Int Per 7/06 Cap Rate Audit Adjs.	2005	(5,670)						31
32	RENOVATION/ 440 018 04C (See Line 21)	2005	25,904						32
33	RENOVATION/ 440 018 04C (See Line 20)	2005	27,234						33
34	TOTAL (lines 1 thru 33)		$ 6,906,783	$ 339,245		$ 339,245	$	$ 6,541,045	34

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 6,906,783	$ 339,245		$ 339,245	$	$ 6,541,045	1
2	RENOVATION/ 440_018_04C (See Line 20)	2005	945						2
3	FLOORING	2005	1,636						3
4	INSTALL DOORS	2005	6,480						4
5	2 LIGHT FIXTURES	2005	1,650						5
6	INSTALL SMOKE WALL & SIDE	2005	10,129						6
7	Per 7/06 Cap Rate Audit Adjs.	2005	(5,000)						7
8	Per 7/06 Cap Rate Audit Adjs.	2005	(4,873)						8
9	Per 7/06 Cap Rate Audit Adjs.	2005	(866)						9
10	Per 7/06 Cap Rate Audit Adjs.	2005	(20,234)						10
11	KVA TRANSFORMER	2006	2,838						11
12	21 doors	2006	37,670						12
13	sheet vinyl & ceramic flo	2006	4,074						13
14	metsl doors	2006	3,317						14
15	electrical	2006	827						15
16	DOORS ON KITCHEN	2007	14,124						16
17	DOORS ON 3RD & 2ND FLOOR	2007	5,940						17
18	Renov - Carpentry	2007	29,850						18
19	Renov - Doors/Frames/Drywall/Studs/Plumbing	2007	14,674						19
20	Renov - Resilient Flooring	2007	79,144						20
21	Renov - Carpeting & ads	2007	19,746						21
22	Renov - Fire Sprinkler	2007	3,752						22
23	Renov - Basic Electric	2007	21,558						23
24	Renov - 'Interest on Construction	2007	1,493						24
25	Renov - General Overhead	2007	20,811						25
26	Fire Rated Doors	2007	22,384						26
27	000000001811Concrete Sidewalk	2008	2,862						27
28	000000001815 Seal Parking Lot	2008	8,031						28
29	000000001821 Asphalt	2008	1,706						29
30	000000001809 Fire Proofing	2008	8,820						30
31	000000001810 Kitchen Make Air	2008	4,903						31
32	000000001812 30 amp 277 volt Circuit	2008	5,238						32
33	000000001813 0208 Door Alarm System	2008	1,382						33
34	TOTAL (lines 1 thru 33)		$ 7,211,791	$ 339,245		$ 339,245	$	$ 6,541,045	34

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 7,211,791	$ 339,245		$ 339,245	$	$ 6,541,045	1
2	000000001834 Ceramic Tile in 4 Showers	2008	22,440						2
3	000000001835 Elevator Switches	2008	4,757						3
4	000000001839 Added Sprinklers	2009	9,700						4
5	000000001840 2208 Water Heaters	2009	7,056						5
6	000000001841 2208 Water Heaters	2009	48,816						6
7	000000001844 0908 Rms & Bthrms Gen Overhead & Interest	2009	41,216						7
8	000000001846 0908 Rms & Bthrms Carpentry & Milwork	2009	137,855						8
9	000000001847 0908 Rms & Bthrms Ceiling tile, flooring VWC	2009	26,975						9
10	1847 0908 Rms & Bathrms VWC	2009	396						10
11	1864 Door	2009	2,076						11
12	1866 Adj Asset #1847 VWC	2009	(30)						12
13	1870 Steel Railing & Gate	2010	2,250						13
14	1883 25 Smoke Detectors	2010	11,770						14
15	CONCRETE RAMP	2011	16,704						15
16	KITCHEN CEILING	2011	12,322						16
17	REMODEL KITCHEN POT & PAN WASH AREA	2011	36,617						17
18	100 GALLON WATER HEATER	2011	7,832						18
19	ADDITION - ARCH & ENGINEER COSTS	2012	151,874						19
20	ADDITION - LEGAL FEES	2012	15,348						20
21	ADDITION - REPRODUCTIONS	2012	216						21
22	ADDITION - GENERAL OVERHEAD & INTEREST	2012	156,725						22
23	ADDITION - PLAN REVIEWS	2012	10,800						23
24	ADDITION - CARPENTRY	2012	11,960						24
25	ADDITION - MILLWORK	2012	78,250						25
26	ADDITION - ROOFING	2012	81,509						26
27	ADDITION - HM DOORS & FRAMES	2012	110,354						27
28	ADDITION - DRYWALL & STUDS	2012	213,277						28
29	ADDITION - ACCOUSTICAL CEILING TILE	2012	70,837						29
30	ADDITION - RESILIENT FLOORING	2012	20,295						30
31	ADDITION - PAINTING	2012	64,368						31
32	ADDITION - WALLCOVERING	2012	14,883						32
33	ADDITION - PLUMBING	2012	74,511						33
34	TOTAL (lines 1 thru 33)		$ 8,675,750	$ 339,245		$ 339,245	$	$ 6,541,045	34

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 8,675,750	$ 339,245		$ 339,245	$	$ 6,541,045	1
2	ADDITION - HVAC	2012	96,332						2
3	ADDITION - BASIC ELECTRICAL	2012	314,076						3
4	ADDITION - MASONRY	2012	50,230						4
5	ADDITION - METALS	2012	36,219						5
6	ADDITION- CONCRETE	2012	54,119						6
7	ADDITION - RESILIENT FLOORING	2012	352						7
8	ADDITION- CARPETING AND PADS	2012	26,902						8
9	ADDITION - WALLCOVERING	2012	29,316						9
10	ADDITION- SOIL & CONCRETE TESTING	2012	12,107						10
11	ADDITION - WATER & SEWER FEES	2012	13,775						11
12	ADDITION - PERMIT FEES	2012	28,724						12
13	ADDITION - SITE PREP/GRADING	2012	292,886						13
14	prep sink in kitchen	2012	17,416						14
15	RENOV- DRYWALL & STUDS FOR MECHANICAL ROOM UPGI	2012	44,749						15
16	ENLARGE O2 STORAGE ROOM TO 6X9	2012	21,080						16
17	PAINTING ON 1ST, 2ND & 3RD FLOORS	2012	4,364						17
18	OVERNIGHT MAIL CHGS RE: ADDITION PLANS	2012	48						18
19	ELEVATOR DOOR OPERATORS	2012	9,925						19
20	ADDITIONAL FOR LIBERTYVILLE ADDITION								20
21	PAINTING	2012	422						21
22	ACCOUTICAL CEILING TILES	2012	7,957						22
23	MILLWORK/WOOD DOORS/HVAC	2012	37,332						23
24	PLUMBING	2012	8,052						24
25	BRICK AND MASONRY	2012	1,674						25
26	LOUNGE WALL UPDATES- LARGE & SMALL LOUNGES	2012	3,092						26
27	RESTROOM WALL UPDATES 2 ea 2nd & 3rd flrs	2012	6,389						27
28	PARKING LOT-front handicapped & dumpster areas	2012	23,662						28
29	FIRE LINKS	2012	16,290						29
30	ELEVATOR DOOR OPERATORS	2012	9,925						30
31	Elevator Controllers	2012	42,577						31
32	GARAGE ROOF	2012	2,880						32
33	double door install	2013	2,890						33
34	TOTAL (lines 1 thru 33)		$ 9,891,511	$ 339,245		$ 339,245	$	$ 6,541,045	34

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 9,891,511	$ 339,245		$ 339,245	$	$ 6,541,045	1
2	KITCHEN FLOORING	2013	4,034						2
3	SEWER DRAIN to reroute 2nd/3rd flr plumbing away from 1st fl	2013	7,661						3
4	ELEVATOR WIRING	2013	6,745						4
5	ELECTRICAL UPDATE - 2ND FLR main elec rm	2013	11,858						5
6	Life Safety Corrections-intrusion alert system	2013	54,000						6
7	Electrical for EZ path devices for TV cabling	2013	3,775						7
8	Landscaping refunds on dead plantings	2013	(3,030)						8
9	Elec Transformer for 1st floor storage room	2013	22,178						9
10	front office cabinetry	2013	4,215						10
11	south entrance drive paving	2014	3,690						11
12	replace Upper Siding & Fascia	2014	60,335						12
13	4000 LE/SL SERIES AUTOMATED DOOR	2014	3,083						13
14	A#2025 AUTOMATED DOORS ADDL	2014	1,171						14
15	GEN ELEC UPGRADES	2014	6,758						15
16	Plumbing Equip repairs 2nd flr -main mixing valve	2014	5,000						16
17	K-tag corrections - ext exit signs @ dining rm & internet café patio	2014	5,052						17
18	fire rated ceiling in main elec rm & firestop 2nd flr stairwell	2015	17,075						18
19	MASONRY	2015	1,415						19
20									20
21	new steel door, frame, hinges & closer on garage. New Fire hatch								21
22	in ceiling of Maint Ofc.	2015	4,880						22
23	replaced trees: 6 norway spruce, 2 sugar maples, & 1 linden greenspire								23
24	on property	2015	4,360						24
25	fire wall system extending wall to underside of deck around boiler rm								25
26	& E stairwell	2015	9,850						26
27	new steel door, frame, hinges & closer on N Stairwell exit	2015	5,120						27
28	repair water damage around make-up air vent & limestone cap S side of bldg. Main flr. Water leaking thru brick & window								28
29	frame from rain, snow, & 2nd flr PTAC unit directly above	2015	4,365						29
30	100 gal water heater in forst floor boiler room	2015	9,249						30
31	PTAC -2-12,000 BTU units and 1- 9,000 BTU unit for lounges	2015	3,309						31
32	replaced 4" p-trap in kitchen	2015	5,410						32
33									33
34	TOTAL (lines 1 thru 33)		$ 10,153,069	$ 339,245		$ 339,245	$	$ 6,541,045	34

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	$ 2,889,027	$ 156,503	$ 156,503	$		$ 2,565,361	71
72	Current Year Purchases	101,594						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			15,941	15,941			74
75	TOTALS	$ 2,990,621	$ 156,503	$ 172,444	$ 15,941		$ 2,565,361	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 13,619,766	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 495,748	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 511,689	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 15,941	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 9,106,406	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

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: *

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.	/2017	$
13.	/2018	$
14.	/2019	$

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: $ 36,061 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.

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	8829 hrs	$ 353,569		$	$ 287	8,829	$ 353,856	1
2	Licensed Speech and Language Development Therapist	10a	1823 hrs	73,018	9	478	676	1,832	74,172	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	14468 hrs	579,367			12,753	14,468	592,120	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 prescrpts				680,561		680,561	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Inhal Therapist	10a, 3	57	3,186				57	3,186	12
13	Other (specify): X-Ray/Lab/IV Therapy	43, 2 & 3				167,316	96,284		263,600	13
14	TOTAL			$ 1,009,140	9	$ 167,794	$ 790,561	25,186	$ 1,967,495	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 Libertyville **#** 0049411 **Report Period Beginning:** 06/01/15 **Ending:** 05/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 05/31/16 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 16,787	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (826,808))	1,961,320		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,486		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,983,593	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	476,076		13
14	Buildings, at Historical Cost	10,153,069		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,990,621		16
17	Accumulated Depreciation (book methods)	(9,106,406)		17
18	Deferred Charges	681,254		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe OMIT	105,803		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,300,417	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,284,010	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 184,356	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	673,370		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	182,045		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	125,638		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,165,409	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,721,715		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,721,715	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,887,124	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,396,886	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,284,010	$	48

***(See instructions.)**

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,389,938	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,389,938	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,068,311)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,068,311)	17
	B. Transfers (Itemize):		
18	**Change in Interdivision**	1,075,259	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 1,075,259	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,396,886	24 *

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 15,644,140	1
2	Discounts and Allowances for all Levels	(9,561,674)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,082,466	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,663,531	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 6,663,531	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	724	12
13	Barber and Beauty Care	13,357	13
14	Non-Patient Meals	1,488	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,402,364	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	177,884	19
20	Radiology and X-Ray	159,190	20
21	Other Medical Services	114,607	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,869,614	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	Purchase Discount	(102)	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ (102)	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 14,615,509	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,440,724	31
32	Health Care	6,273,046	32
33	General Administration	3,243,001	33
	B. Capital Expense		
34	Ownership	3,567,736	34
	C. Ancillary Expense		
35	Special Cost Centers	957,973	35
36	Provider Participation Fee	201,340	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 15,683,820	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,068,311)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,068,311)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,434,797	44
45	Private Pay - Net Inpatient Revenue	479,708	45
46	Medicare - Net Inpatient Revenue	2,429,465	46
47	Other-(specify) Hospice	174,581	47
48	Other-(specify) Insurance	563,915	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,082,466	49

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

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

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

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

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,976	2,133	$ 104,868	$ 49.16	1
2	Assistant Director of Nursing	5,412	5,841	237,563	40.67	2
3	Registered Nurses	45,136	48,713	1,715,068	35.21	3
4	Licensed Practical Nurses	16,337	17,631	433,139	24.57	4
5	CNAs & Orderlies	87,108	94,012	1,206,720	12.84	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	28,253	30,476	1,220,405	40.04	7
8	Rehab/Therapy Aides	16,621	17,930	505,883	28.21	8
9	Activity Director	5,216	5,629	102,124	18.14	9
10	Activity Assistants					10
11	Social Service Workers	9,434	10,184	278,932	27.39	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,190	25,036	364,084	14.54	15
16	Dishwashers					16
17	Maintenance Workers	1,851	1,998	46,216	23.13	17
18	Housekeepers	16,631	17,955	212,104	11.81	18
19	Laundry	4,367	4,715	54,856	11.63	19
20	Administrator	2,080	2,080	151,348	72.76	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,335	19,857	496,991	25.03	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	1,735	1,872	31,919	17.05	31
32	Other Health Care(specify)					32
33	Other(specify)	0	0	0		33
34	TOTAL (lines 1 - 33)	283,682	306,062	$ 7,162,220 *	$ 23.40	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	22,600	9, 3	36
37	Medical Records Consultant	Monthly	8,120	10, 3	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)		$ 30,720		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Theresa Smelser	Administrator	0	$ 151,348
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 151,348

B. Administrative - Other

Description	Amount
Various Home Office Services - See Page 8 for breakdown	$ 809,401
TOTAL (agree to Schedule V, line 17, col. 3)	$ 809,401
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Anspach Meeks Ellenberger LLP	Legal Fees	$ 69
Polsinelli Shughart PC	Legal Fees	104
SNF Global	Legal Fees	30,374
(Legal Fees were adjusted off via Page 5, Line 22; therefore no invoices are attached)		
Healthlink Inc	Collection Services	1,035
Meyers & Flowers LLC	Collection Services	8,746
National Eligibility Solutions LLC	Collection Services	120
Transworld Systems Inc	Collection Services	4,668
(Collection Costs were adjusted off via Page 5a, Line 6)		
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 45,116

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 38,405
Unemployment Compensation Insurance	76,999
FICA Taxes	522,532
Employee Health Insurance	325,096
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Payments	
401K	25,570
Appreciation, Oth Benefits & Mktg Adj	2,346
Tuition Program	
Smsp Match	3,077
Employee Uniforms	4,202
Home Office Allocation	46,816
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,045,043

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	46,096
Health Care Worker Background Check	
(Indicate # of checks performed 679)	6,790
Patient Background Checks 381	6,707
Dues & Subscriptions	7,921
Association Dues	8,907
Advertising	32,182
Other Licenses and Permits	1,043
Less: Non-Allowable Association Dues	(3,065)
Less: Public Relations Expense	( )
Non-allowable advertising	(32,182)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 74,399

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	593
Includes travel expense to the Home	
Office in Toledo, OH for regional meetings	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 593

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare of Libertyville # 0049411 Report Period Beginning: 06/01/15 Ending: 05/31/16

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **ICHA $3,706 & ACHA $2,136**

(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. $ **56,263** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **YES**
If YES, give effective date of lease. **04/07/11**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **201,340**
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. $ **1,488**

(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