

		FOR BHF USE					

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2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

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.

<p>I. IDPH License ID Number: <u>0051797</u></p> <p>Facility Name: <u>Symphony of Joliet</u></p> <p>Address: <u>306 North Larkin Ave</u> <u>Joliet</u> <u>60435</u> Number City Zip Code</p> <p>County: <u>Will</u></p> <p>Telephone Number: <u>(815) 744-5560</u> Fax # <u>(815) 744-6914</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>01/01/2012</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2013</u> to <u>12/31/2013</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">(Type or Print Name) _____</td> </tr> <tr> <td rowspan="4">Paid Preparer</td> <td colspan="2">(Title) _____</td> </tr> <tr> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">(Print Name and Title) _____</td> </tr> <tr> <td colspan="2">(Firm Name & Address) <u>McGladrey LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u></td> </tr> <tr> <td colspan="2">(Telephone) <u>(847) 517-7070</u></td> <td>Fax # <u>(847) 517-7067</u></td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) _____		Paid Preparer	(Title) _____		(Signed) _____	(Date) _____	(Print Name and Title) _____		(Firm Name & Address) <u>McGladrey LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u>		(Telephone) <u>(847) 517-7070</u>		Fax # <u>(847) 517-7067</u>
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<p>In the event there are further questions about this report, please contact: Name: <u>Amanda Springborn</u> Telephone Number: <u>(314) 925-3838</u> Email Address: _____</p>	<p>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</p>																																									

Facility Name & ID Number Symphony of Joliet

0051797 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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 N/A

	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	214	Skilled (SNF)	214	78,110	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	214	TOTALS	214	78,110	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			10,211	10,211	8
9	SNF/PED					9
10	ICF	46,410	3,810	980	51,200	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	46,410	3,810	11,191	61,411	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.62%

D. How many bed-hold days during this year were paid by the Department?

N/A (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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 01/01/2012

J. Was the facility purchased or leased after January 1, 1978?

YES Date 12/31/11 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 214 and days of care provided 9,127

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Symphony of Joliet

0051797

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	285,754	32,273	19,360	337,387		337,387		337,387		1
2	Food Purchase		336,088		336,088		336,088		336,088		2
3	Housekeeping	193,875	51,906		245,781		245,781		245,781		3
4	Laundry	97,909	25,603	928	124,440		124,440		124,440		4
5	Heat and Other Utilities			204,297	204,297		204,297	688	204,985		5
6	Maintenance	120,673	144	94,673	215,490		215,490	4,074	219,564		6
7	Other (specify):*										7
8	TOTAL General Services	698,211	446,014	319,258	1,463,483		1,463,483	4,762	1,468,245		8
	B. Health Care and Programs										
9	Medical Director			133,800	133,800		133,800		133,800		9
10	Nursing and Medical Records	3,209,924	200,918	12,983	3,423,825		3,423,825	(1,872)	3,421,953		10
10a	Therapy	47,205			47,205		47,205		47,205		10a
11	Activities	195,508		7,011	202,519		202,519		202,519		11
12	Social Services	76,103			76,103		76,103		76,103		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,528,740	200,918	153,794	3,883,452		3,883,452	(1,872)	3,881,580		16
	C. General Administration										
17	Administrative	146,037		632,965	779,002		779,002	(632,965)	146,037		17
18	Directors Fees										18
19	Professional Services			334,412	334,412		334,412	19,368	353,780		19
20	Dues, Fees, Subscriptions & Promotions			37,250	37,250		37,250	190	37,440		20
21	Clerical & General Office Expenses	254,299	31,976	58,339	344,614		344,614	141,946	486,560		21
22	Employee Benefits & Payroll Taxes			930,937	930,937		930,937		930,937		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,905	2,905		2,905	1,204	4,109		24
25	Other Admin. Staff Transportation			6,466	6,466		6,466		6,466		25
26	Insurance-Prop.Liab.Malpractice			395,012	395,012		395,012	8,853	403,865		26
27	Other (specify):* Mgmt alloc of benef							27,213	27,213		27
28	TOTAL General Administration	400,336	31,976	2,398,286	2,830,598		2,830,598	(434,191)	2,396,407		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,627,287	678,908	2,871,338	8,177,533		8,177,533	(431,301)	7,746,232		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

Symphony of Joliet

#0051797

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			69,504	69,504		69,504	2,274	71,778			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			96,462	96,462		96,462	(83,327)	13,135			32
33	Real Estate Taxes			139,135	139,135		139,135		139,135			33
34	Rent-Facility & Grounds			2,340,338	2,340,338		2,340,338	10,963	2,351,301			34
35	Rent-Equipment & Vehicles			146,103	146,103		146,103	83	146,186			35
36	Other (specify):*											36
37	TOTAL Ownership			2,791,542	2,791,542		2,791,542	(70,007)	2,721,535			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			5,335	5,335		5,335		5,335			38
39	Ancillary Service Centers		303,204	1,546,838	1,850,042		1,850,042		1,850,042			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			434,529	434,529		434,529		434,529			42
43	Other (specify):* Non-Allowable Co	(625)		334,802	334,177		334,177	(334,177)				43
44	TOTAL Special Cost Centers	(625)	303,204	2,321,504	2,624,083		2,624,083	(334,177)	2,289,906			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,626,662	982,112	7,984,384	13,593,158		13,593,158	(835,485)	12,757,673			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 Symphony of Joliet

0051797

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,622)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(83,327)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,021)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,657)	43		18
19	Entertainment				19
20	Contributions	(4,864)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(210,762)	43		24
25	Fund Raising, Advertising and Promotional	(12,959)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		43		28
29	Other-Attach Schedule See Sch 5A	(97,949)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (418,161)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(417,324)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (417,324)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (835,485)		37

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

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

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

BHF USE ONLY					
48		49		50	51
					52

Symphony of Joliet

ID# 0051797

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Nonallowable marketing events	\$ (35,451)	43	1
2	Laboratory Costs	(41,219)	43	2
3	X-Ray Costs	(18,338)	43	3
4	Marketing Bonus	625	43	4
5	Lobbying expense	(657)	20	5
6	Medicare & Medicare HMO	(2,909)	43	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(97,949)	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
See Page 6 Supplemental		See Page 6 Supplemental		See Page 6 Supplemental		

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		\$					1
2	V			N/A				2
3	V							3
4	V							4
5	V							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		\$				\$ *	14

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

VII. RELATED PARTIES (continued)

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:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Symphony Financial Services, LLC	100.00%	\$ 688	\$	688	15
16	V	6 Maintenance		Symphony Financial Services, LLC	100.00%	4,074		4,074	16
17	V	10 Nursing & Medical Records		Symphony Financial Services, LLC	100.00%	(1,872)		(1,872)	17
18	V	17 Administrative	632,965	Symphony Financial Services, LLC	100.00%			(632,965)	18
19	V	19 Professional Services		Symphony Financial Services, LLC	100.00%	19,368		19,368	19
20	V	20 Dues, Fees, Subscripts & Promos		Symphony Financial Services, LLC	100.00%	847		847	20
21	V	21 Clerical & General Office Exp		Symphony Financial Services, LLC	100.00%	141,946		141,946	21
22	V	24 Travel & Seminar		Symphony Financial Services, LLC	100.00%	1,204		1,204	22
23	V	26 Insurance-Prop, Liab & Malpractice		Symphony Financial Services, LLC	100.00%	8,853		8,853	23
24	V	27 Other		Symphony Financial Services, LLC	100.00%	27,213		27,213	24
25	V	30 Depreciation		Symphony Financial Services, LLC	100.00%	2,274		2,274	25
26	V	34 Rent-Facility & Grounds		Symphony Financial Services, LLC	100.00%	10,963		10,963	26
27	V	35 Rent-Equipment & Vehicles		Symphony Financial Services, LLC	100.00%	83		83	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 632,965			\$ 215,641	\$ *	(417,324)	39

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

Facility Name & ID Number

Symphony of Joliet

0051797

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Debra Hartman	24.50	Symphony Aspen Ridge, LLC D/B/A Symphony Decatur		Symphony Healthcare	Lincolnwood	Sub Lessor	1
2	Hartman Family Fdn	4.50	Symphony Countryside, LLC D/B/A Countrysid Aurora		Symphony M.L., LLC	Lincolnwood	Main Lessor	2
3	Hartman Dynasty Trust	4.50	Symphony Crestwood, LLC D/B/A Symphony of Crestwood		Symphony HMG, LLC	Lincolnwood	Sub Lessor	3
4	Mark Hartman	4.50	Symphony Deerbrook, LLC D/B/A Symphony of Joliet		Symphony Financial S	Lincolnwood	Mgmt Co.	4
5	Julie Thomas	4.50	Symphony Maple Crest, LLC D/B/A Maple Crest Belvidere					5
6	Rena Dickman	4.50	Symphony Maple Ridge, LLC D/B/A Symphony Lincoln					6
7	Robert Hartman	4.00	Symphony McKinley, LLC D/B/A McKinley Co Decatur					7
8	Jack Hartman	3.00	Symphony Northwoods, LLC D/B/A Northwood Belvidere					8
9	Joseph Hartman	3.00						9
10	David J. Hartman	20.00						10
11	Jay Flatt	3.00	Bronzeville Park	Chicago	Nucare Services	Lincolnwood	Bookeeping Mgmt	11
12	Gerry Jenich	10.00	California Gardens Corp.	Chicago	7527 N. Lincoln Ave, I	Lincolnwood	Building Rental	12
13	IBEX Mgmt Svces, LLC	10.00	Claremont Rehab. & Living	Buffalo Grove	Seasons Hospice	Park Ridge	Hospice	13
14			Claremont - Hanover Park	Hanover Park	JLR Financial Service	Lincolnwood	Management Co.	14
15			Claridge Imperial, LTD.	Chicago	KFT Services, LLC	Lincolnwood	Management Co.	15
16			Jackson Corp	Chicago	Drake Louis Enterpris	Lincolnwood	Management Co.	16
17			Monroe Pavillion	Chicago	Clinical Consulting Se	Lincolnwood	Clinical Consult	17
18			Renaissance at 87th Street	Chicago	Quest Services Corp	Lincolnwood	Marketing	18
19			Renaissance at Midway	Chicago	Integra Healthcare Eq	Elmhurst	DME & Medical Su	19
20			Renaissance at South Shore	Chicago	Maple Leaf Insurance	Grand Cayman	Liability/Work Com	20
21			Renaissance at Park South	Chicago				21
22			Aria Post Acute Care	Hillside				22
23			Seven Oaks	Glendale, Wiscosin				23
24			Renaissance East	Mesa, Arizona				24
25			Renaissance West	Mesa, Arizona				25
26			Renaissance Village IL	Mesa, Arizona				26
27			Renaissance Village AL	Mesa, Arizona				27
28								28
29								29
30								30

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	No owners receive compensation from this facility.										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 Symphony of Joliet

0051797 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Symphony Financial Services, LLC
 Street Address 7358 N. Lincoln, Suite 120
 City / State / Zip Code Lincolnwood, IL 60712
 Phone Number (847) 933-2600
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Occupied Bed Days	422,236	8	\$ 4,728	61,411	\$ 688	1
2	6	Maintenance	Occupied Bed Days	422,236	8	28,009	61,411	4,074	2
3	10	Nursing & Med Records - Sal	Occupied Bed Days	422,236	8	(12,869)	(12,869)	(1,872)	3
4	19	Professional Services-Legal	Occupied Bed Days	422,236	8	6,403	61,411	931	4
5	19	Professional Services-Other	Occupied Bed Days	422,236	8	126,762	61,411	18,437	5
6	20	Dues, Fees, Subscripts & Promoti	Occupied Bed Days	422,236	8	5,823	61,411	847	6
7	21	Clerical & Gen ofc exp -Salary	Occupied Bed Days	422,236	8	929,524	929,524	135,192	7
8	21	Clerical & Gen ofc exp	Occupied Bed Days	422,236	8	46,441	61,411	6,754	8
9	24	Travel & Seminar	Occupied Bed Days	422,236	8	8,276	61,411	1,204	9
10	26	Ins-Prop, Liab & Malpractice	Occupied Bed Days	422,236	8	60,868	61,411	8,853	10
11	27	Other-Mgmt Alloc of Benefits	Occupied Bed Days	422,236	8	187,104	61,411	27,213	11
12	30	Depreciation	Occupied Bed Days	422,236	8	15,633	61,411	2,274	12
13	34	Rent-Facility & Grounds	Occupied Bed Days	422,236	8	75,378	61,411	10,963	13
14	35	Rent-Equipment & Vehicles	Occupied Bed Days	422,236	8	572	61,411	83	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,482,652	\$ 916,655	\$ 215,641	25

Facility Name & ID Number

Symphony of Joliet

0051797

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	A. Directly Facility Related																
	Long-Term																
1							\$	\$			\$						
2																	
3																	
4																	
5																	
	Working Capital																
6	The Private Bank		X	Capital Improvements	Interest Only	12/30/2011	2,000,000	178,467	12/30/2014	0.0550	8,980						
7	The Private Bank		X	Line of Credit	Interest Only	12/30/2011	17,520,000	1,738,579	06/10/2014	0.0550	87,482						
8																	
9	TOTAL Facility Related						\$ 19,520,000	\$ 1,917,046			\$ 96,462						
	B. Non-Facility Related*																
10																	
11																	
12											(83,327)						
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ (83,327)						
15	TOTALS (line 9+line14)						\$ 19,520,000	\$ 1,917,046			\$ 13,135						

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

* 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 2012 report.			\$	<u>119,900</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.)	2012		\$	<u>126,335</u>	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>6,435</u>	3														
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>132,700</u>	4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>139,135</u>	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2008	<u>91,437</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2012 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2012 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2012 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2009	<u>94,807</u>	9																
	2010	<u>102,835</u>	10																
	2011	<u>112,034</u>	11																
	2012	<u>126,335</u>	12																
2013 Tax Accrual = \$126,355 * 1.05 = \$132,673; use \$132,700																			

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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Symphony of Joliet COUNTY Will
 FACILITY IDPH LICENSE NUMBER 0051797
 CONTACT PERSON REGARDING THIS REPORT Liz Koshy
 TELEPHONE (847) 933-2600 FAX #: (847) 673-2284

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>30-07-07-401-034-0000</u>	<u>Nursing Home</u>	\$ <u>126,335.00</u>	\$ <u>126,335.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>126,335.00</u></u>	\$ <u><u>126,335.00</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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 Symphony of Joliet

0051797 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,380 B. General Construction Type: Exterior Brick 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).

N/A

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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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	<u>N/A</u>			\$	1
2					2
3	TOTALS			\$	3

Facility Name & ID Number Symphony of Joliet

0051797

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

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					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9		Power Receptacles/Electrical Work	2013		10,699	164	27.5	164		164
10		Interior Electrical Alarm - 1st Floor	2013		24,618	522	27.5	522		522
11										11
12		Wallpaper/Paint - 1st & 2nd Floor - Lobby, Hallways, Admission Office, Therapy, North Bedrooms, East Bedrooms	2013		25,654	440	27.5	440		440
13		Nurse's station, Conference Room and Activity Room								
14										14
15										15
16		First & Second Floor - East and North Wings	2013		42,950	911	27.5	911		911
17		-Refinish walls, sconces & wood trims around door (Hallway)								
18		- Resident Lounge - Wood Panel & Trims								
19										19
20		Spa/Shower floors, walls, sconces, chalk layers and counter walls - East Wing/Rooms	2013		19,826	360	27.5	360		360
21										21
22										22
23		Glass windows - 1st Floor - Dining Room	2013		5,640	17	27.5	17		17
24										24
25		Plumbing / Valves in bathroom - 1st floor - Lobby, Dining Room	2013		2,511	8	27.5	8		8
26										26
27		Demolition/Carpentry - 1st Floor - bathrooms in East Bedrooms	2013		439,856	8,237	27.5	8,237		8,237
28		Lobby, Dining Room; Front West Side (Exterior)								
29										29
30		Frames/Wood Doors - 1st Fl. - Lobby, Dining, Admissions & Conf.Rooms	2013		4,794	87	27.5	87		87
31										31
32		Masonry Work - Exterior Renovation (Open Wall for Windows)	2013		6,270	133	27.5	133		133
33										33
34		Signage - Exterior, Vestibule and Dining Room (1st Floor)	2013		14,365	330	27.5	330		330
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Symphony of Joliet

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Remove/Install of flooring - 1st Floor -	2013	60,699	661	27.5	661	\$	\$ 661	37
38	Lobby, Hallway, Dining Room, Admissions & Conf. Rooms, Therapy								38
39	North, East and South Bedrooms								39
40									40
41	Custom Millwork -1st Floor-Lobby, Dining Room and Therapy	2013	130,000	2,364	27.5	2,364		2,364	41
42									42
43	Construction Draw-1st Fl - Lobby, Dining & Resident Rooms	2013	125,563	2,539	27.5	2,539		2,539	43
44	(North, East and South Bedrooms), Exterior, Admissions & Conf. Rooms								44
45									45
46	Architecture Fees & Structural Engineering (Throughout Facility)	2013	21,665	443	27.5	443		443	46
47	-1st Floor - Dining Room & Resident Rooms (North, East and South Bedrooms)								47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 935,110	\$ 17,216		\$ 17,216	\$	\$ 17,216	70

**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	\$ 76,901	\$ 15,382	\$ 15,382	\$	5	\$ 17,518	71
72	Current Year Purchases	280,116	36,906	36,906		5-7	36,906	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt Co.	21,303		2,274	2,274	5-7	2,358	74
75	TOTALS	\$ 378,320	\$ 52,288	\$ 54,562	\$ 2,274		\$ 56,782	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	N/A			\$	\$	\$	\$		\$	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)	\$ 1,313,430	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 69,504	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 71,778	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,274	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 73,998	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Diana Master Landlord, LLC

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>1975</u>	<u>214</u>	<u>12/31/2011</u>	\$ <u>2,334,905</u>	<u>10</u>	<u>10</u>	3
4	Additions							4
5								5
6	Allocated from Mgmt. Co.				<u>10,963</u>			6
7	TOTAL		214		\$ <u>2,345,868</u>			7

10. Effective dates of current rental agreement:

Beginning 12/31/2011

Ending 12/31/2021

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. 12/31/2014 \$ 1,800,000

13. 12/31/2015 \$ 1,836,000

14. 12/31/2016 \$ 1,872,720

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 5,433
 by the length of the lease 10 . 54,324

9. Option to Buy: YES NO Terms: N/A *

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: \$ 138,493 Description: See Schedule 14A

(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	<u>Administrative</u>	<u>Toyota Corolla</u>	\$ <u>359.00</u>	\$ <u>7,694</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>359.00</u>	\$ <u>7,694</u>	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.

Symphony Deerbrook

Schedule 14A

Provider # 0051797

FYE: 12/31/2013

B (16) Movable Equipment Rental

<u>Rental Description</u>	<u>Amount</u>
Oxygen	24,385
Bed/Mattress	10,560
Vac Freedom	43,501
Clintron Ritehite	14,168
CPAP/Bipap/Compressor	5373.84
Patient Lift	216
Blood Pressure Machine	2,376
Cooler	159.25
Table	162
Water Machine	440
Copier	28,234
Digital music	350.8
Mailing Machine	1,034
Printer	6,491
Computer	959
Allocated from Mgmt. Co.	<u>83</u>
	<u><u>138,493</u></u>

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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED		
1. From this facility		
2. From other facilities (f)		
DROP-OUTS		
1. From this facility		
2. From other facilities (f)		
TOTAL TRAINED		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	8,328	\$ 600,726	\$	8,328	\$ 600,726	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		3,185	240,741		3,185	240,741	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,199	671,377		9,199	671,377	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				303,204		303,204	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See Schedule 16A</u>	39(3)			472	33,994		472	33,994	12
13	Other (specify):									13
14	TOTAL			\$	21,184	\$ 1,546,838	\$ 303,204	21,184	\$ 1,850,042	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.

Symphony Deerbrook
FYE: December 31, 2013
Provider Number - 0051797

Schedule 16A

XIV. SPECIAL SERVICES (Direct Cost)

12. Other

Description	Units	Amount
INHALATION THERAPY-MEDICAII	10	733
PROGRAM CONSULTANT	13	963
PSYCHOLOGIST	154	11,086
RESPIRATORY	295	21,212
	<u>472</u>	<u>33,994</u>

Facility Name & ID Number Symphony of Joliet# 0051797Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 67,852	\$ 67,852	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>383,367</u>)	3,855,149	3,855,149	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	686	686	6
7	Other Prepaid Expenses	186,990	186,990	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	753,355	753,355	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,864,032	\$ 4,864,032	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	935,110	935,110	15
16	Equipment, at Historical Cost	357,017	378,320	16
17	Accumulated Depreciation (book methods)	(71,640)	(73,998)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>Lease Cost, net</u>)	43,459	43,459	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,263,946	\$ 1,282,891	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,127,978	\$ 6,146,923	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 630,963	\$ 630,963	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	66,533	66,533	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	132,700	132,700	32
33	Accrued Interest Payable	691	691	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	2,307,897	2,307,897	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,138,784	\$ 3,138,784	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,917,046	1,917,046	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)	\$ 1,917,046	\$ 1,917,046	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,055,830	\$ 5,055,830	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,072,148	\$ 1,091,093	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,127,978	\$ 6,146,923	48

*(See instructions.)

Symphony Deerbrook
Provider # 0051797
FYE: 12/31/2013

Schedule 17A

XV. Balance Sheet
Line 9 Other (specify):

Description	After	
	Operating	Consolidation
Cash in Bank	51,417	51,417
Medicare/Other Coinsurance Receivable	300,433	300,433
Security Deposit	281,475	281,475
Real Estate Escrow Deposit	120,030	120,030
Due from Prior Owner - Emp Benefits	-	-
Total - Line 9	<u>753,355</u>	<u>753,355</u>

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
Deferred Rent	716,280	716,280
Security Deposit Payable	149,647	149,647
Operating Expenses	308,665	308,665
Management Fees - Symphony	163,073	163,073
Insurance Allowable - W/C & GLPL	202,823	202,823
State Unemployment Tax	14,276	14,276
Federal Unemployment Tax	-	-
Sales Tax	96	96
Payroll Taxes Other	7,722	7,722
Accrued Employee Benefits	363,391	363,391
FICA & W/H Fed	45,931	45,931
IL W/H	8,329	8,329
Due to IDPA - Add'tl Bed Tax	109,345	109,345
Due to/From the Kinsington	59,019	59,019
Due to Nuicare	32,841	32,841
Due to Symphony	29,971	29,971
Wage Assignment & Garnishment	813	813
Deferred Rent	39,793	39,793
Patient Personal Funds	55,882	55,882
	<u>2,307,897</u>	<u>2,307,897</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 519,389	1
2	Restatements (describe):		2
3	Rounding	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 519,387	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	552,761	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)	\$ 552,761	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,072,148	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,438,342	1
2	Discounts and Allowances for all Levels	(2,840,187)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,598,155	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,997,886	6
7	Oxygen	136	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,998,022	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		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	336,678	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	69,636	19
20	Radiology and X-Ray	13,881	20
21	Other Medical Services	29,231	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 449,426	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	83,327	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 83,327	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medicare and Managed Care Rentals	16,989	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 16,989	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,145,919	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,463,483	31
32	Health Care	3,883,452	32
33	General Administration	2,830,598	33
B. Capital Expense			
34	Ownership	2,791,542	34
C. Ancillary Expense			
35	Special Cost Centers	2,189,554	35
36	Provider Participation Fee	434,529	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,593,158	40
41	Income before Income Taxes (line 30 minus line 40)**	552,761	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 552,761	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,238,294	44
45	Private Pay - Net Inpatient Revenue	689,728	45
46	Medicare - Net Inpatient Revenue	2,347,315	46
47	Other-(specify) <u>Hospice</u>	158,003	47
48	Other-(specify) <u>Managed Care</u>	164,815	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,598,155	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.

^ Tax Return prepared on cash basis

Facility Name & ID Number Symphony of Joliet

0051797

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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	1,886	1,962	\$ 86,937	\$ 44.30	1
2	Assistant Director of Nursing	1,974	2,029	75,031	36.97	2
3	Registered Nurses	38,406	40,735	1,234,187	30.30	3
4	Licensed Practical Nurses	25,675	27,314	687,548	25.17	4
5	CNAs & Orderlies	89,982	94,575	1,101,158	11.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,612	3,842	47,205	12.29	8
9	Activity Director	5,429	5,721	120,833	21.12	9
10	Activity Assistants	6,673	7,226	74,675	10.33	10
11	Social Service Workers	3,639	4,023	76,103	18.92	11
12	Dietician					12
13	Food Service Supervisor	2,587	3,282	45,414	13.84	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,619	23,250	240,340	10.34	15
16	Dishwashers					16
17	Maintenance Workers	5,326	5,829	120,673	20.70	17
18	Housekeepers	16,080	16,930	193,875	11.45	18
19	Laundry	10,143	10,853	97,909	9.02	19
20	Administrator	1,951	2,068	87,838	42.47	20
21	Assistant Administrator	1,919	2,143	58,199	27.15	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,010	18,401	254,299	13.82	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	1,769	2,306	25,063	10.87	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing Bonus</u>			(625)		33
34	TOTAL (lines 1 - 33)	254,680	272,490	\$ 4,626,662 *	\$ 16.98	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	Monthly	\$ 19,360	1(3) 35
36	Medical Director	Monthly	133,800	9(3) 36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly	12,542	10(3) 39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	Monthly	1,197	11(3) 44
45	Social Service Consultant	Monthly	0	12(2) 45
46	Other(specify) <u>Alzheimers</u>	Monthly	441	10(3) 46
47				47
48				48
49	TOTAL (lines 35 - 48)		\$ 167,340	49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Tammy Stoneberger	Administrator	0	\$ 87,838	Workers' Compensation Insurance	\$ 138,437	IDPH License Fee	\$ 1,990	
Amy Hammond	Assistant Administrator	0	58,199	Unemployment Compensation Insurance	102,851	Advertising: Employee Recruitment	1,201	
				FICA Taxes	354,688	Health Care Worker Background Check		
				Employee Health Insurance	304,998	(Indicate # of checks performed <u>443</u>)	5,311	
				Employee Meals		Patient Background Checks	<u>240</u> 2,875	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	2,250	
				Employee Retirement	16,055	Illinois Council on Long Term Care	21,443	
				Employee Benefits - Other	9,986	Miscellaneous Dues & Subscriptions	2,180	
				Employees' Physical Exams	3,922	Lobbying Offset	(657)	
						Allocated from Mgmt. Co.	847	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 146,037				\$ 930,937			\$ 37,440	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (Eliminated in Col. 7)			\$ 632,965	N/A		\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	2,905
							Allocated from Mgmt. Co.	1,204
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 632,965				\$			\$ 4,109	
C. Professional Services				* Attach copy of IMRF notifications				
Vendor/Payee	Type		Amount					
See Schedule 21A			\$ 334,412					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				**See instructions.				
\$ 334,412								

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Ability Network	SECURE EXCHANGE MANAGED SERV	1,748
ACHIEVE ACCREDITATION	CONSULTATION DAY HONORARIUM	6,870
ALL SCRIPTS	MGMNT FACILITY SUBSCRIPTION FEE	3,208
AMY HAMMOND (AMA)	CREDENTIAL FOR DOCTORS	281
AON E SOLUTIONS INC	RISKMGMT SFTWRIMAIN	2,971
COM CAST	INTERNET	21,441
DELL MARKETING	MICROSOFT LICENSING	1,479
EHEALTH DATA SOLUTIONS	CAREWATCH BILLING	5,112
EITECH	LOGITECH WEBCAM	204
EMDEON BUSINESS SERVICES	BILLING	493
EVAVULTINC	PROTECT ONE SERVERS	1,728
HDSI	DATA PROCESSING	4,430
HIPP LAW OFFICE	COLLECTION	1,223
HK PAYROLL SERVIES	WORK TAX CREDIT	3,128
!T/SOURCETECH	OPERATOR MONTL Y SUPPORT FEE	1,528
JOE PARK	REVIEW RESUMES	100
MARK HARTMAN	WEB HOSTING	30
MCGLADREY	ACCOUNTING	22,270
MEGAPATH	BILLING	993
MUCH SHELIST	ANNUAL REPRESENTATION	384
NPDB	CREDENTIALING FOR PHYSICIANS	157
PERSONNEL PLANNERS INC	QTRL Y UNEMPLOYMENT CLAIMS	2,255
PINNACLE QUALITY INSIGHT	CUSTOMER SATISFACTION	2,790
POINT B COMMUNICATION	YRLY WEB HOSTING	864
PROVINET SOLUTIONS	OUTSOURCED IT SERVICES	11,281
PSD SOLUTIONS	NETWORK INTEGRATION SERVICE	7,080
STONE, MCGUIRE & SIEGEL	LEGAL- COMPLIANCE	14,441
SYMPHONY FINANCIAL	PROFESSION FEES	158,797
TELEMEDJCINE SOLUTIONS	WOUND ROUNDS CARE	26,296
THE DATA BANK	JACHO CREDENTIALS	24
THE JOINT COMMISSION	ANNUALFEEJCAHO	1,930

WESCOM SOLUTIONS	DATA PROCESSING	28,456
ZIRMED	ELIGIBILITY VERIFICATION	422
Total agreeing to Schedule V, Line 19, Col 3		<u>334,412</u>
Allocated from Management Company Legal Fees		931
Allocated from Management Company Professional Services		18,437
Total (agree to Schedule V, line 19, column 8)		<u>353,780</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3										N/A		
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Symphony of Joliet# 0051797Report Period Beginning: 01/01/2013 Ending: 12/31/2013**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council LTC - \$21,443
- (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? N/A
- (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? 6
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line 10(2)
- (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? No
If YES, give effective date of lease. N/A
- (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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 434,529
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. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ 0
- (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. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 5
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
- 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT

Symphony of Joliet

10:11 AM

5/21/2014

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.	Extra Formula
Adjustment Detail	-835,485	equal to	-835,485	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7	
Interest Expense	13,135	equal to	13,135	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8	
Real Estate Tax Expenses	139,135	equal to	139,135	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8	
Amortization exp. Pre-opening & org.	N/A	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8	
Equipment Rental	X	< or = to	138,493	----->	O.K.	Pg11V13	D.	N/A	V.	Pg14J30	B.	16	N/A	Equip Rental
Ownership Costs-Depreciation	71,778	equal to	71,778	0	FAILED	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8	
Rental Costs A	2,351,301	equal to	2,351,301	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8	
Rental Costs B	146,186	equal to	146,186	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8	
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8	
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1	
Therapy Services	1,850,042	equal to	1,850,042	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg4 H22	N/A	39	4	
Special Serv.- Supplies	303,204	equal to	303,204	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2	
Less Allowance_____	383,367	# need Descrip	3,855,149	----->	O.K.	Pg17E13	A.	3	N/A	Pg17K13	A.	3	2	Need Descrip
Other Current Assets	See Schedule 1	# need Descrip	753,355	----->	O.K.	Pg17D19	A.	9	N/A	Pg17K19	A.	9	2	Need Descrip
Other Long-Term Assets (specify):	Lease Cost, net	# need Descrip	43,459	----->	O.K.	Pg17E35	B.	22	N/A	Pg17K35	B.	22	2	Need Descrip
Other Long-Term Assets (specify):	0	# need Descrip	0	----->	O.K.	Pg17D36	B.	23	N/A	Pg17K36	B.	23	2	No Descrip
Other Current Liabilities	See Schedule 1	# need Descrip	2,307,897	----->	O.K.	Pg17P22	C.	36	N/A	Pg17V22	C.	36	2	Need Descrip
Other Current Liabilities	0	# need Descrip	0	----->	O.K.	Pg17P23	C.	37	N/A	Pg17V23	C.	37	2	No Descrip
Other Long-Term Liabilities	0	# need Descrip	0	----->	O.K.	Pg17P32	D.	43	N/A	Pg17V32	D.	43	2	No Descrip
Other Long-Term Liabilities	0	# need Descrip	0	----->	O.K.	Pg17P33	D.	44	N/A	Pg17V33	D.	44	2	No Descrip
Other Revenue	Medicare and M	# need Descrip	16,989	----->	O.K.	Pg19C42	E.	28	N/A	Pg19F42	E.	28	1	Need Descrip
Other Revenue	0	# need Descrip	0	----->	O.K.	Pg19C43	E.	28a	N/A	Pg19F43	E.	28a	1	No Descrip
Income Stat. General Serv.	1,463,483	equal to	1,463,483	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4	
Income Stat. Health Care	3,883,452	equal to	3,883,452	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4	
Income Stat. Admininstation	2,830,598	equal to	2,830,598	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4	
Income Stat. Ownership	2,791,542	equal to	2,791,542	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4	
Income Stat. Special Cost Ctr	2,189,554	equal to	2,189,554	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4	
Income Stat. Prov. Partic.	434,529	equal to	434,529	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4	
Net Revenue	10,598,155	equal to	10,598,155	0	O.K.	Pg19 F13	N/A	3	1	Pg19 P38	N/A	49	2	
Staff- Nursing (C)	3,257,129	equal to	3,209,924	47,205	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1	
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1	
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1	
Staff- Activities	195,508	equal to	195,508	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1	
Staff- Social Serv. Workers	76,103	equal to	76,103	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1	
Staff- Dietary	285,754	equal to	285,754	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1	
Staff- Maintenance	120,673	equal to	120,673	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1	
Staff- Housekeeping	193,875	equal to	193,875	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1	

Staff- Laundry	97,909	equal to	97,909	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	146,037	equal to	146,037	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	254,299	equal to	254,299	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,626,662	equal to	4,626,662	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	19,360	< or = to	19,360	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	133,800	< or = to	133,800	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	12,542	< or = to	12,983	-441	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,197	< or = to	7,011	-5,814	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Director of Nursing Above Minimum Wage	44	< or = to	8.25	36.05	O.K.	Pg20N11	A.	1	4	8.25	N/A	N/A	N/A
Assistant Director of Nursing Above Minimum Wag	37	< or = to	8.25	28.72	O.K.	Pg20N12	A.	2	4	9.25	N/A	N/A	N/A
Registered Nurses Above Minimum Wage	30	< or = to	8.25	22.05	O.K.	Pg20N13	A.	3	4	10.25	N/A	N/A	N/A
Licensed Practical Nurses Above Minimum Wage	25	< or = to	8.25	16.92	O.K.	Pg20N14	A.	4	4	11.25	N/A	N/A	N/A
CNA's & Orderlies Above Minimum Wage	12	< or = to	8.25	3.39	O.K.	Pg20N15	A.	5	4	12.25	N/A	N/A	N/A
CNA Trainees Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N16	A.	6	4	13.25	N/A	N/A	N/A
Licensed Therapist Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N17	A.	7	4	14.25	N/A	N/A	N/A
Rehab/Therapy Aides Above Minimum Wage	12	< or = to	8.25	4.04	O.K.	Pg20N18	A.	8	4	15.25	N/A	N/A	N/A
Activity Director Above Minimum Wage	21	< or = to	8.25	12.87	O.K.	Pg20N19	A.	9	4	16.25	N/A	N/A	N/A
Activity Assistants Above Minimum Wage	10	< or = to	8.25	2.08	O.K.	Pg20N20	A.	10	4	17.25	N/A	N/A	N/A
Social Service Workers Above Minimum Wage	19	< or = to	8.25	10.67	O.K.	Pg20N21	A.	11	4	18.25	N/A	N/A	N/A
Dietician Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N22	A.	12	4	19.25	N/A	N/A	N/A
Food Service Supervisor Above Minimum Wage	14	< or = to	8.25	5.59	O.K.	Pg20N23	A.	13	4	20.25	N/A	N/A	N/A
Head Cook Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N24	A.	14	4	21.25	N/A	N/A	N/A
Cook Helpers/Assistants Above Minimum Wage	10	< or = to	8.25	2.09	O.K.	Pg20N25	A.	15	4	22.25	N/A	N/A	N/A
Dishwashers Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N26	A.	16	4	23.25	N/A	N/A	N/A
Maintenance Workers Above Minimum Wage	21	< or = to	8.25	12.45	O.K.	Pg20N27	A.	17	4	24.25	N/A	N/A	N/A
Housekeepers Above Minimum Wage	11	< or = to	8.25	3.20	O.K.	Pg20N28	A.	18	4	25.25	N/A	N/A	N/A
Laundry Above Minimum Wage	9	< or = to	8.25	0.77	O.K.	Pg20N29	A.	19	4	26.25	N/A	N/A	N/A
Adminstrator Above Minimum Wage	42	< or = to	8.25	34.22	O.K.	Pg20N30	A.	20	4	27.25	N/A	N/A	N/A
Assistant Adminstrator Above Minimum Wage	27	< or = to	8.25	18.90	O.K.	Pg20N31	A.	21	4	28.25	N/A	N/A	N/A
Other Adminstrative Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N32	A.	22	4	29.25	N/A	N/A	N/A
Office Manager Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N33	A.	23	4	30.25	N/A	N/A	N/A
Clerical Above Minimum Wage	14	< or = to	8.25	5.57	O.K.	Pg20N34	A.	24	4	31.25	N/A	N/A	N/A
Vocational Instruction Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N35	A.	25	4	32.25	N/A	N/A	N/A
Academic Instruction Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N36	A.	26	4	33.25	N/A	N/A	N/A
Medical Director Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N37	A.	27	4	34.25	N/A	N/A	N/A
Qualified MR Prof. (QMRP) Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N38	A.	28	4	35.25	N/A	N/A	N/A
Resident Services Coordinator Above Minimum W		< or = to	8.25	0.00	O.K.	Pg20N39	A.	29	4	36.25	N/A	N/A	N/A
Habilitation Aides (DD Homes) Above Minimum W		< or = to	8.25	0.00	O.K.	Pg20N40	A.	30	4	37.25	N/A	N/A	N/A
Medical Records Above Minimum Wage	11	< or = to	8.25	2.62	O.K.	Pg20N41	A.	31	4	38.25	N/A	N/A	N/A

Other Health Care Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N42	A.	32	4	39.25	N/A	N/A	N/A
Other(Specify) Above Minimum Wage		< or = to	8.25	0.00	O.K.	Pg20N43	A.	33	4	40.25	N/A	N/A	N/A
Supp. Sched.- Admin. Salar.	146,037	equal to	146,037	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	632,965	equal to	632,965	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	334,412	equal to	334,412	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	930,937	equal to	930,937	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	37,440	equal to	37,440	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,109	equal to	4,109	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	434,529	equal to	434,529	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided (B)	9,127	equal to	10,211	-1,084	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-417,324	equal to	-417,324	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	1,917,046	equal to	1,917,046	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	132,700	equal to	132,700	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	0	equal to	0	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	935,110	equal to	935,110	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	378,320	equal to	378,320	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	73,998	equal to	73,998	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,072,148	equal to	1,072,148	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	552,761	equal to	552,761	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	6,127,978	equal to	6,127,978	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

(B) Due to other days being included with medicare

(C) Due to Rehab Aides

Extra Formula

Equip Rental

Need Descrip

Need Descrip

Need Descrip

No Descrip

Need Descrip

No Descrip

No Descrip

No Descrip

Need Descrip

No Descrip

Symphony of Joliet

12/31/2013

0051797

DHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2011 Cost Reports

	This Facility 12/31/2013	2011 Average Median Cost Per Resident Day		Facility vs. State	Facility vs. HSA	Cost Report <u>Line</u>
		State	HSA			
		Dietary	5.493918028			
Food Purchase	5.472765465	6.18	5.66	-11.38%	-3.38%	2
Housekeeping	4.002230871	4.88	5.41	-17.92%	-25.98%	3
Laundry	2.026347071	2.30	2.05	-11.74%	-1.31%	4
Heat & Other Utilities	3.337919917	3.87	3.30	-13.67%	1.06%	5
Maintenance	3.575320382	4.60	3.32	-22.27%	7.61%	6
TOTAL GENERAL SERVICES	23.90850173	32.32	31.06	-26.03%	-23.03%	8
Medical Director	2.178762762	0.35	0.27	516.73%	706.36%	9
Nursing & Medical Records	55.72215075	56.57	46.47	-1.50%	19.90%	10
Therapy	0.768673365	6.59	7.32	-88.34%	-89.50%	10A
Activities	3.297764244	2.65	3.09	24.28%	6.89%	11
Social Services	1.239240527	1.89	1.94	-34.40%	-36.11%	12
TOTAL HEALTH CARE & PROGRAMS	63.20659165	70.66	49.83	-10.54%	26.85%	16
Administration	2.378026738	4.19	3.50	-43.20%	-31.99%	17
Professional Services	5.760857175	1.74	2.30	231.42%	150.41%	19
Clerical & Gen. Office Expense	7.923010536	6.14	4.12	29.05%	92.48%	21
Employee Benefits & PR Taxes	15.15912459	14.91	13.22	1.69%	14.65%	22
Travel & Seminar	0.066909837	0.09	0.09	-26.39%	-23.17%	24
Insurance-Property, liability & Malpractice	6.576427676	2.15	1.76	205.76%	274.58%	26
TOTAL GENERAL ADMINISTRATIVE	39.02243898	35.10	26.45	11.17%	47.51%	28
TOTAL OPERATING EXPENSES	126.1375324	139.21	110.62	-9.39%	14.03%	29
Depreciation	1.168813405	3.68	1.59	-68.23%	-26.33%	30
Interest	0.213886763	3.59	0.98	-94.05%	-78.14%	32
Real Estate Taxes	2.265636449	2.64	2.23	-14.29%	1.69%	33
Rent-Equipment & Vehicles	2.380453013	0.49	0.62	387.02%	283.04%	35
TOTAL OWNERSHIP	44.31673479	12.47	16.03	255.48%	176.38%	37
Ancillary Service Centers	30.12558011	12.41	14.59	142.69%	106.46%	39
Provider Participation Fee	7.075751901	2.14	1.90	231.31%	272.70%	42

Total Ancillary Provider Fee & Other	37.2882057	8.37	2.85	345.24%	1209.39%	44
TOTAL OPERATING & OWNERSHIP COST	207.7424728	166.06	130.56	25.10%	59.12%	45

2011 - Average Wage Data Table

	12/31/2013 This Facility	State- Wide	HSA		
Total staff hours including contract nurses PRD	4.437153246	5.63	5.70	-21.18%	-22.19%
Nursing hours including contract nurses PRD	2.713125736	3.25	3.37	-16.61%	-19.55%
RN	30.30	26.57	26.32	14.04%	15.13%
LPN	25.17	21.63	22.93	16.37%	9.77%
CNA	11.64	11.23	11.02	3.63%	5.63%
DON	44.30	36.24	37.99	22.23%	16.60%
ADON	36.97	30.81	35.93	19.99%	2.91%

2011 - Staffing and Occupancy Data

	12/31/2013 This Facility	State- Wide	HSA		
Occupancy	78.6%	81.7%	87.4%	-3.80%	-10.09%
Medicaid Utilization	75.6%	70.2%	75.7%	7.65%	-0.18%
Medicare Utilization	14.9%	16.6%	20.9%	-10.67%	-28.80%

Enter Cost Center Expenses

YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINKED TO THE COST REPORT!!!!

5/21/2014 10:11:56 AM

HSA Number: _____ 9 Name: Symphony of Joliet

Cost report period From: 01/01/2013 To: 12/31/2013 Base Number: 456

If this is an ICF/DD 16 facility, enter a 1 in cell C6

Licensed bed days: 78,110 Occupancy: 61,411 Pct. of occupancy: 78.62%

Illinois Public Aid Support Rate: \$ _____

Genl Services Salary/Wage: 698,211 Col 1, Line 8 ---Audit Adj: _____

Genl Admin Salary/Wage: 400,336 Col 1, Line 28 ---Audit Adj: _____

Total Salary Wage: 4,626,662 Col 1, Line 44 ---Audit Adj: _____

Employee Benefits: 930,937 Col 8, Line 22 ---Audit Adj: _____

Total General Services: 1,468,245 Col 8, Line 8 ---Audit Adj: _____

Total General Admin: 2,396,407 Col 8, Line 28 ---Audit Adj: _____

	2% Increase	
2013 rate	\$48.42	\$48.42
2012 rate	47.86	48.82
Variance	0.56	-0.40

Instructions and Calculation Steps

STEP I Adjust Support Service Costs to Include Correct Amounts of Fringe Benefits and Payroll Taxes.

Fringe benefits and payroll taxes are reported as a lump sum under General Administration expenses on your cost report (Page 3, Column 10, Line 22). You will need to take this amount out of General Administration expenses and calculate the correct portions of this lump sum to be added to your general services and General Administration expenses. This is done by proration.

A. General Services

- 1 Determine the proportion of general services wages to total wages.
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Services.
- 3 Add the proportioned fringe amount to your total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 8)
Divided by Total Wages (Column 1, Line 44)
General service wages as percent of total wages
Employee Benefits (Column 10, Line 22)

Allocation of Employee Benefits to General Services Costs
Plus Total General Services (Column 10, Line 8)
New Total General Services Cost

B.

General Administration

- 1 Determine the proportion of General Administration wages to total wages.
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringes amount for General Administration.
- 3 Add the proportioned fringe amount to your total General Administration expenses.
- 4 Subtract the total lump sum fringe amount from your General Administration expenses to get your new total General Administration Cost.

General Administration Wages (Column 1, Line 28).
Divided by Total Wages (Column 1, Line 45)
General administration wages as a percent of total wages

Employee Benefits (Column 10, Line 22)
Allocation of Employee Benefits to General Admin. Costs
Plus Total General Administration (Column 10, Line 28)
Minus Total Fringe (Column 10, Line 22)
New Total General Administration Cost

STEP II Adjust Support Service Costs for Inflation

To calculate the impact of inflation, different inflation factors are used for the General Service and General Administration costs of your cost report. These inflation factors are listed in Table I, Inflation Multipliers. To select the appropriate inflation factors, you need to calculate your base number using the formula outlined below. Once you have calculated your base number, find it in Table I. Select the inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

Convert the beginning and ending dates of your cost reporting period (page 1, Schedule II of your cost report) into numbers and apply the following formula:

Beginning Month + Ending Month = 13 divided by 2 =
Beginning Day + Ending Day = 32 divided by 60.8 =
Beginning Year + Ending Year = 226 multiplied by 6 =

Sum of the three lines
Subtract from the sum

Base Number (expressed as a whole number, fraction dropped)

B. Select the Appropriate Inflation Multipliers

Refer to Table I, inflation Multipliers, and find the multipliers which correspond with the base number you have calculated.

General Services Multiplier:
General Administration Multiplier:

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-A)
General Services Multiplier (Step II-B)

Updated General Services Cost

2 Multiply New Total General Administration Cost
(from Step I-B) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-B)
General Administration Multiplier (Step II-B)

Updated General Services Cost

3 Total Updated Support Costs (1 + 2)

STEP III Convert Total Updated Support Costs (C-3) to Per Diem Costs

Use one of the two procedures below to compute per diem costs.

CALCULATED PER DIEM SUPPORT COSTS

A. If the occupancy (Cost Report, Page 2, Schedule III-C) is equal to or above 93 percent, divide your total updated support costs (Step II, C, 3, above) by the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14).

Total Support Costs (Step II, C, 3, above)
Total Patient Days (Cost Report)

Support Costs per Diem

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A, Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above) by your adjusted occupancy.

Licensed Bed Days
Multiplied by

Minus total Patient Days

One-third of difference

Plus Total Patient Days

Adjusted Occupancy

Total Support Costs (Step II, C, 3, above)
Divided by Adjusted Occupancy

Support Costs Per Diem

STEP IV Calculate Support Rate

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 35th and 75th percentile rates by HSA are listed in Table II, support Rate Percentiles by HSA. Use one of the three procedures below and refer to Table II to calculate your support rate.

A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table II.

B. If your support costs per diem from Step III is equal to or greater than the 35th percentile, but less than the 75th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table II. Use the following procedure to calculate your rate:

75 Percentile Rate for your HSA
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Plus Support Costs Per Diem

Support Rate if costs are between 35th and 75th percentile

C. If your support cost per diem from Step III is below the 35th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. This ceiling is equal to 50 percent of the difference between the 35th and 75th percentiles plus \$.05. The ceiling for each HSA is listed in Table II. Use the following procedure to calculate your rate:

75 Percentile Rate for your HSA
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Compare one-half the difference to the
profit ceiling for your HSA in Table II and

Enter the Lower of the Two Amounts

Plus Support Costs Per Diem

Support Rate if support costs less than 35th percentile

D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C above

75th Percentile is

35th Percentile is

Table I
Inflation Multipliers

Base Number	General Services Multiplier	General Administration Multiplier
261	1.1187	1.1531
262	1.1182	1.1530
263	1.1178	1.1528
264	1.1071	1.1376
265	1.1067	1.1375
266	1.1062	1.1373
267	1.0975	1.1249
268	1.0971	1.1248
269	1.0966	1.1246
270	1.0887	1.1134
271	1.0882	1.1132
272	1.0877	1.1130
273	1.0815	1.1043
274	1.0811	1.1042
275	1.0806	1.1040
276	1.0730	1.0932
277	1.0725	1.0931
278	1.0720	1.0929
279	1.0666	1.0853
280	1.0661	1.0851
281	1.0657	1.0850
282	1.0588	1.0753
283	1.0583	1.0751
284	1.0579	1.0750
285	1.0535	1.0690
286	1.0531	1.0689
287	1.0527	1.0687
288	1.0413	1.0524
289	1.0409	1.0522
290	1.0404	1.0521
291	1.0321	1.0403
292	1.0317	1.0402
293	1.0313	1.0400
294	1.0254	1.0318
295	1.0250	1.0317
296	1.0246	1.0315
297	1.0228	1.0294
298	1.0224	1.0293
299	1.0219	1.0291
300	1.0166	1.0218
301	1.0162	1.0216
302	1.0158	1.0215
303	1.0076	1.0098
304	1.0072	1.0097
305	1.0067	1.0095
306	1.0000	1.0000

\$698,211
\$4,626,662
 15.0910%
\$930,937

 \$140,488
\$1,468,245
\$1,608,733

\$400,336
\$4,626,662
 8.6528%

Table II
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	40.08	32.10	4.040
2	37.33	31.77	2.830
3	34.36	29.73	2.365
4	37.33	31.77	2.830
5	32.69	27.53	2.630
6	43.80	31.76	6.070
7	43.80	31.76	6.070
8	43.80	31.76	6.070
9	39.02	30.77	4.175
10	40.08	32.10	4.040
11	35.80	29.99	2.955

Table II (For ICF)
SupportRate per

HSA
1
2
3
4
5
6
7
8
9
10
11

\$930,937
\$80,552
\$2,396,407
\$930,937
\$1,546,022

6.5
0.526315789
1356

1363.026316
907.00

456

1
1

\$1,608,733
1

\$1,608,733

\$1,546,022
1
\$1,546,022
\$3,154,755

\$48.42

\$3,154,755
61,411
\$51.37

78,110
0.93
72,642

61,411
11,231

3,744

61,411
65,155

\$3,154,755
65155

\$48.42

\$39.02
\$48.42
-\$9.40

0.5
-\$4.70

\$48.42

43.72

\$39.02
\$48.42
-\$9.40

0.5

-\$4.70

4.175

-\$4.700

\$48.42

\$43.72

\$39.02

\$39.02

\$30.77

7/DD 16 Facilities)

centiles by HSA

<u>75th</u> <u>Percentile</u>	<u>35th</u> <u>Percentile</u>	<u>Below 35th</u> <u>Profit Ceiling</u>
34.86	27.19	3.885
33.30	25.97	3.715
32.74	25.54	3.650
33.30	25.97	3.715
30.46	23.75	3.405
40.44	31.54	4.500
40.44	31.54	4.500
40.44	31.54	4.500
37.60	29.32	4.190
34.86	27.19	3.885
32.73	25.52	3.655

Capital Rate Data
Change print Orientation!

YOU HAVE CHOSEN THE CAPITAL CALC. THAT IS LINKED TO THE COST REPORT!!!!
5/21/2014 10:11:56 AM
COSTS INCLUDED ON PAGES 12 THRU 12D START AT CELL O6

Facility Name:
Symphony of Joliet

ID: 0051797

HSA No.: 9 Own or Rent? (O or R) O Own or Rent Beginning: O

IF RENTED, have facilities been continuously rented from an unrelated party since prior to January 1, 1978 (Y or N):
or since the first day of operation for buildings constructed since January 1, 1978?
N

Cost Report Pd:	Licensed Beds:	<u>214</u>	Total Patient Days	<u>61,411</u>
Begin	<u>01/01/2013</u> Licensed Bed Days:	<u>78,110</u>	% Occupied	<u>78.62%</u>
End	<u>12/31/2013</u>		Capital Days	<u>72,642</u>

1989 Property Tax COST: (Actual dollar amount 1989 taxes)

1991 Property Tax RATE: (Inflated dollar amount divided by 1991 capital days)

FY 1991 Capital Rate: (From form 787)

2013 rate	<u>9.88</u>
2012 rate	<u>0</u> No Capital in PY
Variance	<u>9.88</u>

CAPITAL CALCULATIONS

Symphony of Joliet

Estimate of revised capital rate due to improvements 2000-200?

- A. Determine the base year for your building from Work Table A
- B. Determine the Building Specific historical cost per bed:
 - 1. Work Table A, Line 24, Column (B)
 - 2. Total licensed beds from cost report Page 2, Line 7, column 3
 - 3. Line 1 divided by Line 2
 - 4. Regional construction inflator from Table 2
 - 5. Building specific historical Cost per bed (Line 3 * Line 4, round to even \$)
- C. Obtain the Uniform Building Value from Table 1
- D. The capital rate will be calculated through a blending of the uniform building value from Line C and the building specific historical cost per bed from Line B5
 - 1. Building specific historical cost from Line B5
 - 2. Uniform building value from Line C
 - 3. Add Lines 1 and 2
 - 4. Divide by 2 to obtain average
 - 5. Enter 120% of line C
 - 6. The blended value is the lesser of Line 4 or Line 5
- E. Divide the blended value from step D by 339 days to obtain a per diem blended value investment
- F. Multiply the per diem blended value from step E by the applicable rate of return to obtain the building rate factor. (The rate of return is 11% for 1979 and later base years and 9.13% for 1978 and older base years.)
- G. Add \$2.50 to Line F for equipment, rent, vehicle and working capital.
- H. Add Lines F & G to obtain the preliminary capital rate
- I. Implementation Capital Rate. (This step does not apply if the facility has been constructed or purchased after FY91.)
 - 1. Enter the FY 91 capital rate
 - 2. Subtract the FY 91 property tax rate
 - 3. FY 91 rate without tax
 - 4. Multiply Line I3 by 115%
 - 5. Implementation capital rate
- J. Property Tax
Property taxes are taken from the Long Term Care Property Tax Statement which was submitted to the Department of Public Aid during FY93. Reimbursement for real estate taxes is based upon the actual 1991 taxes for which the nursing homes were assessed. The formula used is as follows:
 - 1. Property Tax Expense (Long Term Care Property Tax Statement, Column D, Total.)
 - 2. Divided by: Capital Days (see below)

- 3. Equals: Per Diem Cost
- 4. Times: Property Tax Inflator (Table 3)
- 5. Equals: Updated Property Tax Cost

Capital Days

The capital days are the higher of the actual census (Page 2, Schedule III-B, Column 5, Line 14) or 93% of licensed bed days (page 2, Schedule III-A, Column 4, Line 7 * .93.)

- 1. Total Patient Days
- 2. Total Licensed Bed Days * .93
- 3. Capital Days (higher of Line 1 or Line 2)

K. Total Capital Rate for FY 94

- 1. Enter the greater of the simplified system rate from Line H or the implementation capital rate from Line I
- 2. Add Property Tax from Line J5
- 3. Total capital rate (add Lines 1 & 2)

Adjust above for rate cut & COLAs (L74) x .941 x 1.03 x 1.03

Capital rate as of ?

Potential Rate Increase

Estimate of annual Medicaid days

Estimated increase in annual Medicaid revenue

Symphony of Joliet

Estimate of revised capital rate due to improvements 2000-200?

Calculation
Column

2013

935110
214
\$4,370
1
4370
41141

4370
41141
45511
22756
49369
22756
67.1268

7.38

2.5

9.88

0
0
0

x 1.15%

0

0

72,642

WORK TABLE A

Year	Acquired (A)	Cost (B)	Columns (A) * (B) (C)	Linked Page
1	0	0	0	12
2	0	0	0	12
3	0	0	0	12
4	0	0	0	12
5	0	0	0	12
6	113	10699	1208987	12
7	113	24618	2781834	12
8	0	0	0	12
9	113	25654	2898902	12
10	0	0	0	12
11	0	0	0	12
12	0	0	0	12
13	113	42950	4853350	12
14	0	0	0	12
15	0	0	0	12
16	0	0	0	12
17	113	19826	2240338	12
18	0	0	0	12
19	0	0	0	12
20	113	5640	637320	12
21	0	0	0	12
22	113	2511	283743	12
23	0	0	0	12
24	113	439856	49703728	12
25	0	0	0	12
26	0	0	0	12
27	113	4794	541722	12
28	0	0	0	12
29	113	6270	708510	12
30	0	0	0	12
31	113	14365	1623245	12
32	0	0	0	12
33	0	0	0	12
34	113	60699	6858987	12A
35	0	0	0	12A
36	0	0	0	12A
37	0	0	0	12A
38	113	130000	14690000	12A
39	0	0	0	12A
40	113	125563	14188619	12A
41	0	0	0	12A
42	0	0	0	12A
43	113	21665	2448145	12A
44	0	0	0	12A
45	0	0	0	12A
46	0	0	0	12A
47	0	0	0	12A
48	0	0	0	12A
49	0	0	0	12A
50	0	0	0	12A

TABLE 1

Table 1 Uniform building Value

Year	Uniform Building Value
1970	4114
1971	5348
1972	6583
1973	7817
1974	9051
1975	10285
1976	11519
1977	12754
1978	13988
1979	15222
1980	16456
1981	17691
1982	18925
1983	20159
1984	21393
1985	22628
1986	23862
1987	25096
1988	26330
1989	27564
1990	28799
1991	30033
1992	31267
1993	32501
1994	33736
1995	34970
1996	36204
1997	37438
1998	38673
1999	39907
2000	41141

Use the 1970 values for all years

\$0.00
1.01315
0

61,411
72642
72,642

9.88

0

9.88

\$	9.86
\$	9.86
\$	-

51	51	0	0	0	12A	147	0	0	0	12D
52	52	0	0	0	12A	148	0	0	0	12D
53	53	0	0	0	12A	149	0	0	0	12D
54	54	0	0	0	12A	150	0	0	0	12D
55	55	0	0	0	12A	151	0	0	0	12D
56	56	0	0	0	12A	152	0	0	0	12D
57	57	0	0	0	12A	153	0	0	0	12D
58	58	0	0	0	12A	154	0	0	0	12D
59	59	0	0	0	12A	155	0	0	0	12D
60	60	0	0	0	12A	156	0	0	0	12D
61	61	0	0	0	12A	157	0	0	0	12D
62	62	0	0	0	12A	158	0	0	0	12D
63	63	0	0	0	12A	159	0	0	0	12D
64	64	0	0	0	12A	160	0	0	0	12D
65	65	0	0	0	12A	161	0	0	0	12D
66	66	0	0	0	12A	162	0	0	0	12D
67	67	0	0	0	12B					
68	68	0	0	0	12B					
69	69	0	0	0	12B					
70	70	0	0	0	12B					
71	71	0	0	0	12B					
72	72	0	0	0	12B					
73	73	0	0	0	12B					
74	74	0	0	0	12B					
75	75	0	0	0	12B					
76	76	0	0	0	12B					
77	77	0	0	0	12B					
78	78	0	0	0	12B					
79	79	0	0	0	12B					
80	80	0	0	0	12B					
81	81	0	0	0	12B					
82	82	0	0	0	12B					
83	83	0	0	0	12B					
84	84	0	0	0	12B					
85	85	0	0	0	12B					
86	86	0	0	0	12B					
87	87	0	0	0	12B					
88	88	0	0	0	12B					
89	89	0	0	0	12B					
90	90	0	0	0	12B					
91	91	0	0	0	12B					
92	92	0	0	0	12B					
93	93	0	0	0	12B					
94	94	0	0	0	12B					
95	95	0	0	0	12B					
96	96	0	0	0	12B					

Calculation of Base Year, AKA Weighted Average Year		
Base year:		
Total of Column C/Total of Column B = Base Year		
105667430	935110	113
Base Year =		2013
Symphony of Joliet		
Estimate of revised capital rate due to improvements 2000-200?		

TABLE 2

TABLE 3

TABLE 4

Construction Inflaters by year and HSA
 (Note: Use the 1960 Inflaters for all years prior to 1960)
 (For the FY94 Nursing Facility Rate Calculation Packet)

Property Tax Inflatior

Table 2 column

ilue

1, 2, 3, 4, 5, 10 & 11

Year	1, 2 & 10	3, 4 & 5	11	6, 7, 8 & 9
1960	6.26	6.08	6.29	6.54
1961	5.67	5.52	5.66	5.87
1962	5.67	5.52	5.66	5.87
1963	5.67	5.52	5.66	5.87
1964	5.67	5.52	5.66	5.87
1965	5.67	5.52	5.66	5.87
1966	5.36	5.23	5.35	5.55
1967	5.1	4.97	5.08	5.28
1968	4.85	4.71	4.83	5.03
1969	4.61	4.48	4.59	4.79
1970	4.38	4.25	4.36	4.56
1971	4.01	3.89	3.98	4.15
1972	3.64	3.53	3.63	3.78
1973	3.36	3.26	3.36	3.48
1974	3.08	3	3.09	3.19
1975	2.83	2.77	2.8	2.91
1976	2.73	2.65	2.74	2.82
1977	2.57	2.48	2.55	2.68
1978	2.37	2.29	2.38	2.49
1979	2.18	2.12	2.21	2.32
1980	1.96	1.92	2.02	2.08
1981	1.8	1.76	1.86	1.91
1982	1.67	1.63	1.72	1.76
1983	1.54	1.5	1.57	1.65
1984	1.51	1.47	1.55	1.62
1985	1.48	1.45	1.5	1.59
1986	1.46	1.42	1.46	1.55
1987	1.44	1.4	1.43	1.52
1988	1.4	1.36	1.39	1.46
1989	1.35	1.33	1.35	1.41
1990	1.32	1.31	1.33	1.34
1991	1.29	1.29	1.3	1.31
1992	1.26	1.26	1.27	1.26
1993	1.25	1.24	1.25	1.23
1994	1.22	1.22	1.22	1.19
1995	1.2	1.2	1.19	1.17
1996	1.12	1.11	1.13	1.12
1997	1.1	1.09	1.1	1.1
1998	1.08	1.07	1.07	1.07
1999	1.04	1.04	1.04	1.04
2000	1.02	1.02	1.02	1.03
2001	1.00	1.00	1.00	1.00
2002	1.00	1.00	1.00	1.00

HSA	Rate
1	1.05723
2	1.0395
3	1.0333
4	1.03302
5	1.03753
6	1.02368
7	1.02054
8	1.02613
9	1.01315
10	1.0815
11	1.03527

HSA	Column
1	1
2	1
3	2
4	2
5	2
6	4
7	4
8	4
9	4
10	1
11	3

prior to 1970