FOR BHF USE

LL1

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

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0040022

Facility Name: California Gardens N. & R.

Address: 2829 S. California (Number) Chicago (City) 60608 (Zip Code)

County: Cook

Telephone Number: (773) 847-8061 **Fax #** (773) 847-1603

HFS ID Number:

Date of Initial License for Current Owners: 7/1/1994

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda **Telephone Number:** (847) 282-6300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/17 to 12/31/17 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) (Date)
** Subject to the attached Accountants' Consulting Report*
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	297	Skilled (SNF)	297	108,405	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	297	TOTALS	297	108,405	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			1,832	1,832	8
9	SNF/PED					9
10	ICF	58,235	583	39,578	98,396	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,235	583	41,410	100,228	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.46%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 07/01/2014

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/2014 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 297 and days of care provided 1,832

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	386,738	142,700	21,710	551,148		551,148		551,148			1
2	Food Purchase		456,369		456,369	(1,653)	454,716	(40)	454,676			2
3	Housekeeping			396,368	396,368		396,368		396,368			3
4	Laundry		217,607		217,607		217,607		217,607			4
5	Heat and Other Utilities			280,635	280,635		280,635	(15,021)	265,614			5
6	Maintenance	200,510		180,534	381,044		381,044	32,872	413,916			6
7	Other (specify):*							4,768	4,768			7
8	TOTAL General Services	587,248	816,676	879,247	2,283,171	(1,653)	2,281,518	22,579	2,304,097			8
	B. Health Care and Programs											
9	Medical Director			22,000	22,000		22,000		22,000			9
10	Nursing and Medical Records	5,171,769	382,442	204,121	5,758,332		5,758,332	116,606	5,874,938			10
10a	Therapy			15,176	15,176		15,176		15,176			10a
11	Activities	90,190		3,245	93,435		93,435		93,435			11
12	Social Services	320,573			320,573		320,573		320,573			12
13	CNA Training											13
14	Program Transportation			34,307	34,307		34,307	(3,562)	30,745			14
15	Other (specify):*							31,169	31,169			15
16	TOTAL Health Care and Programs	5,582,532	382,442	278,849	6,243,823		6,243,823	144,213	6,388,036			16
	C. General Administration											
17	Administrative	165,582		840,283	1,005,865		1,005,865	(744,778)	261,087			17
18	Directors Fees											18
19	Professional Services			380,992	380,992	(2,789)	378,203	8,906	387,109			19
20	Dues, Fees, Subscriptions & Promotions			50,901	50,901		50,901	(9,564)	41,337			20
21	Clerical & General Office Expenses	167,864	608	274,825	443,297		443,297	195,460	638,757			21
22	Employee Benefits & Payroll Taxes			1,110,930	1,110,930	1,653	1,112,583		1,112,583			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,795	2,795		2,795	1,919	4,714			24
25	Other Admin. Staff Transportation			3,185	3,185		3,185	11,408	14,593			25
26	Insurance-Prop.Liab.Malpractice			971,912	971,912		971,912	24,697	996,609			26
27	Other (specify):*							71,329	71,329			27
28	TOTAL General Administration	333,446	608	3,635,823	3,969,877	(1,136)	3,968,741	(440,622)	3,528,119			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,503,226	1,199,726	4,793,919	12,496,871	(2,789)	12,494,082	(273,830)	12,220,252			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 California Gardens N. & R. #0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			173,088	173,088		173,088	180,443	353,531			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			909	909		909	417,110	418,019			32
33	Real Estate Taxes					2,789	2,789	518,086	520,875			33
34	Rent-Facility & Grounds			1,517,299	1,517,299		1,517,299	(1,508,995)	8,304			34
35	Rent-Equipment & Vehicles			48,293	48,293		48,293	5,954	54,247			35
36	Other (specify):*							74,167	74,167			36
37	**TOTAL Ownership**			1,739,589	1,739,589	2,789	1,742,378	(313,235)	1,429,143			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		298,817	702,477	1,001,294		1,001,294	(36,845)	964,449			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			759,872	759,872		759,872		759,872			42
43	Other (specify):*			163,882	163,882		163,882	(163,882)				43
44	**TOTAL Special Cost Centers**		298,817	1,626,231	1,925,048		1,925,048	(200,727)	1,724,321			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	6,503,226	1,498,543	8,159,739	16,161,508		16,161,508	(787,792)	15,373,716			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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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	(17,986)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(156,571)	30		9
10	Interest and Other Investment Income	(28,136)	32		10
11	Discounts, Allowances, Rebates & Refunds	(13)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(27)	02		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	(15,300)	21		18
19	Entertainment				19
20	Contributions	(3,250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(29,505)	21		24
25	Fund Raising, Advertising and Promotional	(55)	21		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(391,458)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (642,301)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(145,491)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (145,491)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (787,792)		37

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

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

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

California Gardens N. & R.

ID# 0040022

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Transportation Revenue	$ (512)	14	1
2	Other Income	(1,424)	21	2
3	Sequestration	(65,786)	21	3
4	Veteran's Expense	(72,272)	10	4
5	Dir of Customer Experience	(25,426)	21	5
6	Trust Overcharges	(6,100)	21	6
7	Bank Charges	(19,986)	21	7
8	Marketing Consultant	(153,039)	43	8
9	Marketing Services	(10,843)	43	9
10	Damage Loss	(846)	21	10
11	Patient Need	(11,871)	10	11
12	Bldg Co - Amortization	(5,712)	36	12
13	Bldg Co - Licenses & Permits	(205)	20	13
14	Bldg Co - Internet Charges-Admin	(851)	21	14
15	Non-Allowable Legal	(1,086)	19	15
16	PAC Dues	(15,499)	20	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(391,458)		49

California Gardens N. & R.

ID# 0040022

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32
82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total			49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number California Gardens N. & R. **#** 0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(40)											(40)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(17,986)		2,965									(15,021)	5
6	Maintenance			32,872									32,872	6
7	Other (specify):*			4,768									4,768	7
8	**TOTAL General Services**	(18,026)		40,605									22,579	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(84,143)		200,749									116,606	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation	(512)			(3,050)								(3,562)	14
15	Other (specify):*			31,169									31,169	15
16	**TOTAL Health Care and Programs**	(84,655)		231,918	(3,050)								144,213	16
	C. General Administration													
17	Administrative			(744,778)									(744,778)	17
18	Directors Fees													18
19	Professional Services	(1,086)		9,992									8,906	19
20	Fees, Subscriptions & Promotions	(18,954)	205	9,184									(9,564)	20
21	Clerical & General Office Expenses	(165,279)	851	359,888									195,460	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,919									1,919	24
25	Other Admin. Staff Transportation			11,408									11,408	25
26	Insurance-Prop.Liab.Malpractice		20,374	4,323									24,697	26
27	Other (specify):*			71,329									71,329	27
28	**TOTAL General Administration**	(185,319)	21,430	(276,734)									(440,622)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(288,000)	21,430	(4,210)	(3,050)								(273,830)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number California Gardens N. & R. # 0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(156,571)	328,842	8,172									180,443	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(28,136)	425,610	19,636									417,110	32
33	Real Estate Taxes		512,853	5,233									518,086	33
34	Rent-Facility & Grounds		(1,517,299)	8,304									(1,508,995)	34
35	Rent-Equipment & Vehicles			5,954									5,954	35
36	Other (specify):*	(5,712)	79,879										74,167	36
37	**TOTAL Ownership**	(190,419)	(170,115)	47,299									(313,235)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(36,845)							(36,845)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(163,882)											(163,882)	43
44	**TOTAL Special Cost Centers**	(163,882)				(36,845)							(200,727)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(642,301)	(148,685)	43,089	(3,050)	(36,845)							(787,792)	45

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	$ 1,517,299	California Gardens Associates	100.00%	$	$ (1,517,299)	1
2	V	32	Interest	321	California Gardens Associates	100.00%	425,931	425,610	2
3	V	20	Licenses & Permits		California Gardens Associates	100.00%	205	205	3
4	V	21	Internet Charges -Admin		California Gardens Associates	100.00%	851	851	4
5	V	30	Depreciation		California Gardens Associates	100.00%	328,842	328,842	5
6	V	26	Insurance Expense		California Gardens Associates	100.00%	20,374	20,374	6
7	V	36	MIP Insurance		California Gardens Associates	100.00%	74,167	74,167	7
8	V	33	Real Estate Taxes		California Gardens Associates	100.00%	512,853	512,853	8
9	V	36	Amortization		California Gardens Associates	100.00%	5,712	5,712	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,517,620			$ 1,368,935	$ * (148,685)	14

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	MAESTRO CONSULTING SERVICES LLC	100.00%	$ 2,965	$ 2,965	15
16	V	6	MAINTENANCE SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	26,297	26,297	16
17	V	6	MAINTENANCE EXPENSES		MAESTRO CONSULTING SERVICES LLC	100.00%	6,575	6,575	17
18	V	7	EMPLOYEE BENEFITS - MAINTENANCE		MAESTRO CONSULTING SERVICES LLC	100.00%	4,768	4,768	18
19	V	10	CLINICAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	170,820	170,820	19
20	V	10	CONTRACT NURSING		MAESTRO CONSULTING SERVICES LLC	100.00%	29,929	29,929	20
21	V	15	EMPLOYEE BENEFITS - CLINICAL		MAESTRO CONSULTING SERVICES LLC	100.00%	31,169	31,169	21
22	V	17	ADMINISTRATIVE SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	95,505	95,505	22
23	V	19	PROFESSIONAL FEES		MAESTRO CONSULTING SERVICES LLC	100.00%	9,992	9,992	23
24	V	20	DUES, FEES, SUBSCRIPTIONS, ETC.		MAESTRO CONSULTING SERVICES LLC	100.00%	9,184	9,184	24
25	V	21	CLERICAL & GENERAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	307,839	307,839	25
26	V	21	CLERICAL & GENERAL EXPENSES		MAESTRO CONSULTING SERVICES LLC	100.00%	52,048	52,048	26
27	V	24	SEMINARS AND EDUCATION		MAESTRO CONSULTING SERVICES LLC	100.00%	1,919	1,919	27
28	V	25	TRANSPORTATION		MAESTRO CONSULTING SERVICES LLC	100.00%	11,408	11,408	28
29	V	26	INSURANCE		MAESTRO CONSULTING SERVICES LLC	100.00%	4,323	4,323	29
30	V	27	EMPLOYEE BENEFITS - ADMINISTRATIVE		MAESTRO CONSULTING SERVICES LLC	100.00%	71,329	71,329	30
31	V	30	DEPRECIATION		MAESTRO CONSULTING SERVICES LLC	100.00%	8,172	8,172	31
32	V	32	INTEREST EXPENSE		MAESTRO CONSULTING SERVICES LLC	100.00%	19,636	19,636	32
33	V	33	REAL ESTATE TAX		MAESTRO CONSULTING SERVICES LLC	100.00%	5,233	5,233	33
34	V	34	BUILDING RENTAL		MAESTRO CONSULTING SERVICES LLC	100.00%	8,304	8,304	34
35	V	35	EQUIPMENT RENTAL		MAESTRO CONSULTING SERVICES LLC	100.00%	1,383	1,383	35
36	V	35	AUTO LEASE		MAESTRO CONSULTING SERVICES LLC	100.00%	4,571	4,571	36
37	V								37
38	V	17	MANAGEMENT FEE	840,283	MAESTRO CONSULTING SERVICES LLC	100.00%		(840,283)	38
39	Total			$ 840,283			$ 883,372	$ * 43,089	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	14	Transportation	$ 27,584	Lifeline Ambulance		$ 24,534	$ (3,050)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$ 27,584			$ 24,534	$ * (3,050)	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	DME & Medical Supplies	$ 173,226	Integra Healthcare Equipment		$ 136,381	$ (36,845)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$ 173,226			$ 136,381	$ * (36,845)	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workers Compensation	$ 172,570	MAPLE LEAF INSURANCE	100.00%	$ 172,570	$	15
16	V	26	Liability Insurance	511,027	MAPLE LEAF INSURANCE	100.00%	511,027		16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$ 683,597			$ 683,597	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$			$	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$			$	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$			$	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$			$	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			$			$	$ *	39

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	BARRY & RANDY CARR	4.75%	MAPLECREST CARE CENTRE	BELVIDERE	MAESTRO CONSULTING SERVI	LINCOLNWOOD	MANAGEMENT	1
2	FAIRHOME TRUST U/A/D 12/31/12	25.00%	MCKINLEY COURT	DECATUR	7257 N. LINCOLN AVENUE	LINCOLNWOOD	BUILDING RENTAL	2
3	GERRY JENICH	5.00%	MONROE PAVILION	CHICAGO	MAPLELEAF INSURANCE	GRAND CAYMAN	LIABILITY/WORK COMP IN	3
4	RAJCHENBACH FAMILY TRUST	4.75%	NORTHWOODS CARE CENTRE	BELVIDERE	INTEGRA HEALTHCARE EQUIP	ELMHURST	DME & MEDICAL SUPPLIES	4
5	ROBERT HARTMAN	55.75%	SYCAMORE VILLAGE	SWANSEA	INTEGRA RESPIRATORY SERV	ELMHURST	RESPIRATORY SERVICES	5
6	MARK HOLLANDER DISCRETIONARY TRUST	1.58%	SYMPHONY ARIA	HILLSIDE	LIFELINE AMBULANCE	CHICAGO	AMBULANCE	6
7	SHARON HOLLANDER DISCRETIONARY TRUST	1.58%	SYMPHONY AT 87TH STREET	CHICAGO	CALIFORNIA GARDENS ASSOC	CHICAGO	BUILDING COMPANY	7
8	FEIGE C. KNOBEL DISCRETIONARY TRUST	1.58%	SYMPHONY AT MIDWAY	CHICAGO				8
9			SYMPHONY AT THE TILLERS	OSWEGO				9
10			SYMPHONY OF BRONZEVILLE	CHICAGO				10
11			SYMPHONY OF BUFFALO GROVE	BUFFALO GROVE				11
12			SYMPHONY OF CHESTERTON	CHESTERTON, IN				12
13			SYMPHONY OF CHICAGO WEST	CHICAGO				13
14			SYMPHONY OF CRESTWOOD	CRESTWOOD				14
15			SYMPHONY OF CROWN POINT	CROWN POINT, IN				15
16			SYMPHONY OF DECATUR	DECATUR				16
17			SYMPHONY OF DYER	DYER, IN				17
18			SYMPHONY OF EVANSTON	EVANSTON				18
19			SYMPHONY OF GLENDALE	GLENDALE, WI				19
20			SYMPHONY OF HANOVER PARK	HANOVER PARK				20
21			SYMPHONY OF JOLIET	JOLIET				21
22			SYMPHONY OF LINCOLN	LINCOLN				22
23			SYMPHONY OF LINCOLN PARK	CHICAGO				23
24			SYMPHONY OF MORGAN PARK	CHICAGO				24
25			SYMPHONY OF ORCHARD VALLEY	AURORA				25
26			SYMPHONY OF SOUTH SHORE	CHICAGO				26
27			SYMPHONY RESIDENCES OF LINCOLN PARK	CHICAGO				27
28								28
29								29
30								30

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 [X]

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: MAESTRO CONSULTING SERVICES LLC
Street Address: 7257 N. LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	1,835,856	28	$ 50,076	$	108,702	$ 2,965	1
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS	1,835,856	28	444,128	444,128	108,702	26,297	2
3	6	MAINTENANCE EXPENSES	AVAIL. CENSUS DAYS	1,835,856	28	111,048		108,702	6,575	3
4	7	EMPLOYEE BENEFITS - MAIN	AVAIL. CENSUS DAYS	1,835,856	28	80,529		108,702	4,768	4
5	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	1,835,856	28	2,884,957	2,884,957	108,702	170,820	5
6	10	CONTRACT NURSING	AVAIL. CENSUS DAYS	1,835,856	28	505,476		108,702	29,929	6
7	15	EMPLOYEE BENEFITS - CLINI	AVAIL. CENSUS DAYS	1,835,856	28	526,402		108,702	31,169	7
8	17	ADMINISTRATIVE SALARIES	AVAIL. CENSUS DAYS	1,835,856	28	1,612,976	1,612,976	108,702	95,505	8
9	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,835,856	28	168,752		108,702	9,992	9
10	20	DUES, FEES, SUBSCRIPTIONS,	AVAIL. CENSUS DAYS	1,835,856	28	155,112		108,702	9,184	10
11	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS	1,835,856	28	5,199,066	5,199,066	108,702	307,839	11
12	21	CLERICAL & GENERAL EXPE	AVAIL. CENSUS DAYS	1,835,856	28	879,035		108,702	52,048	12
13	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,835,856	28	32,418		108,702	1,919	13
14	25	TRANSPORTATION	AVAIL. CENSUS DAYS	1,835,856	28	192,674		108,702	11,408	14
15	26	INSURANCE	AVAIL. CENSUS DAYS	1,835,856	28	73,017		108,702	4,323	15
16	27	EMPLOYEE BENEFITS - ADMI	AVAIL. CENSUS DAYS	1,835,856	28	1,204,673		108,702	71,329	16
17	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,835,856	28	138,011		108,702	8,172	17
18	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	1,835,856	28	331,638		108,702	19,636	18
19	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,835,856	28	88,385		108,702	5,233	19
20	34	BUILDING RENTAL	AVAIL. CENSUS DAYS	1,835,856	28	140,244		108,702	8,304	20
21	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,835,856	28	23,351		108,702	1,383	21
22	35	AUTO LEASE	AVAIL. CENSUS DAYS	1,835,856	28	77,202		108,702	4,571	22
23										23
24										24
25	TOTALS					$ 14,919,170	$ 10,141,128		$ 883,372	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Lifeline Ambulance LLC
Street Address: 2424 S. Wabash Avenue
City / State / Zip Code: Chicago, IL 60616
Phone Number: (312) 949-9595
Fax Number: (312) 949-9262

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	14	Transportation	Direct Allocation			$	$		$ 24,534	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 24,534	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Integra Healthcare Equipment, LLC
Street Address: 747 Church Road
City / State / Zip Code: Elmhurst, IL 60126
Phone Number: (630) 834-3700
Fax Number: (630) 834-1500

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	DME & Medical Supplies	Direct Allocation			$	$		$ 136,381	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 136,381	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Maple Leaf Insurance
Street Address: PO Box 69, 720 West Bay Rd
City / State / Zip Code: Grand Cayman, KY1-1102
Phone Number: (
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Workers Compensation	Direct Allocation			$	$		$ 172,570	1
2	26	Liability Insurance	Direct Allocation						511,027	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 683,597	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number (
Fax Number (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	HUD Loan		X	Mortgage			$	$ 13,682,056			$ 425,931	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Private Bank		X					287,294			909	6
7												7
8												8
9	TOTAL Facility Related						$	$ 13,969,350			$ 426,840	9
	B. Non-Facility Related*											
10	Interest Income		X								(28,136)	10
11	Interest Income - Bldg. Co.		X								(321)	11
12	Allocated from Maestro Consulting										19,636	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (8,821)	14
15	TOTALS (line 9+line14)						$	$ 13,969,350			$ 418,019	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 74,167 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number California Gardens N. & R. # 0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	538,484	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.)	$	518,074	2
3. Under or (over) accrual (line 2 minus line 1).	$	(20,410)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	538,496	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.)**	$	2,789	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.	$	520,875	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	403,754	8
	2013	409,218	9
	2014	417,462	10
	2015	469,203	11
	2016	512,841	12

2017 Accrual: $512,641 x 1.05 = $538,496 (Rounded)
Allocated from Maestro Consulting Services $5233
Beginning Accrual Adjusted

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME California Gardens N. & R. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040022

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-25-401-015-0000	Long Term Care Property	$ 512,840.88	$ 512,840.88
2.	10-27-319-028-0000	Allocated from Maestro Consulting	$ 88,384.90	$ 5,233.32
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 601,225.78	$ 518,074.20

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? X YES ____ 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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME California Gardens N. & R. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040022

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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 _____ NO

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

C. **Tax Bills**

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

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,844 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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

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

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

none

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	193,025	1987	$ 300,000	1
2	Allocated from Maestro Consulting/7257 Lincoln			9,474	2
3	TOTALS	193,025		$ 309,474	3

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	297			1977	$ 4,708,760	$ 328,842	35	$ 176,340	$ (152,502)	$ 3,768,814	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1981	4,471		20			205	9
10	Various			1982	2,319		20			222	10
11	Various			1983	10,829		20			1,580	11
12	Various			1984	1,410		20			277	12
13	Various			1985	17,805		20			492	13
14	Various			1986	22,863		20			6,764	14
15	Various			1987	40,100		20			13,868	15
16	Various			1988	2,787		20			2,787	16
17	Various			1989	3,024		20			1,348	17
18	Various			1990	8,652		20			4,290	18
19	Various			1991	3,892		20			2,125	19
20	Various			1993	24,138		20			15,589	20
21	Various			1994	8,195		20			5,703	21
22	Various			1995	17,230		20			17,230	22
23	Various			1996	46,848		20			46,841	23
24	Various			1997	70,702		20	1,422	1,422	70,695	24
25	Various			1998	33,854		20	1,691	1,691	33,087	25
26	Various			1999	103,092		20	5,155	5,155	95,267	26
27	Various			2000	194,600		20	9,730	9,730	173,162	27
28	Various			2001	75,921		20	3,796	3,796	62,839	28
29	Various			2002	45,162		20	1,123	1,123	45,162	29
30	Various			2003	55,404		20	2,213	2,213	52,473	30
31	Various			2004	32,888		20	725	725	21,651	31
32	Various			2005	23,434		20	336	336	20,989	32
33	Various			2006	22,990		20			22,990	33
34	Various			2008	6,857		20	343	343	3,114	34
35	Various			2009	420,531		20	22,539	22,539	195,343	35
36	Various			2010	39,979		20	3,271	3,271	30,005	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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Various	2011	$ 31,172	$	20	$ 2,283	$ 2,283	$ 22,105	37
38	Various	2012	18,660		20	1,866	1,866	9,991	38
39	Various	2013	11,430		20	572	572	2,753	39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									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	Related Building Company (Pages 12F & 12G)		648,765			29,529	29,529	356,691	67
68	Related Party Allocations (Pages 12H & 12I)		142,454	2,706		5,345	2,639	63,701	68
69	Financial Statement Depreciation			173,088			(173,088)		69
70	TOTAL (lines 4 thru 69)		$ 6,901,218	$ 504,636		$ 268,279	$ (236,357)	$ 5,170,152	70

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 6,901,218	$ 504,636		$ 268,279	$ (236,357)	$ 5,170,152	1
2	Framing & Drywall, Accoustical, Paint, Hvac For All Resident Ba	2014	139,961		20	13,996	13,996	48,986	2
3	Injection Pump	2014	3,011		20	301	301	1,029	3
4	Fire Alarm Sprinkler System Work	2014	8,771		20	877	877	2,778	4
5	Conduit And Wire, Misc Pipe Fiting Fire Alarm	2014	2,852		20	285	285	927	5
6	Ran Rg 59/18 Cable To 12 Existing Cameras Located In The Ceili	2014	8,200		20	820	820	2,597	6
7	Paging Amplifier And Cables	2015	2,570		20	367	367	887	7
8	Remove And Install New Base In 4 Hallways	2015	7,500		20	375	375	1,125	8
9	Install New Vinyl Base In All Patient Rooms	2015	19,500		20	975	975	2,925	9
10	Solar Shades, Cornice Boards & Installation For 3Rd Floor	2015	15,658		20	3,132	3,132	8,873	10
11	Hallway Remodeling - Painting & Flooring	2015	93,800		20	4,690	4,690	14,070	11
12	Paint/Flooring/Fixtures Throughout Building	2015	169,530		20	8,477	8,477	23,310	12
13	Nexus Comm Phone System	2017	22,474		20	936	936	936	13
14	Top Notch Boiler Replacement	2017	7,730		20	258	258	258	14
15	Rescor New Pump	2017	3,244		20	54	54	54	15
16	Replace Circulating Pump	2017	3,465		20	116	116	116	16
17	Phone System Upgrade	2017	32,175		20	1,207	1,207	1,207	17
18	Galvanized Steel Insulated Door	2017	4,156		20	69	69	69	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,445,816	$ 504,636		$ 305,213	$ (199,423)	$ 5,280,299	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Various	2004	18,253		20	903	903	18,253	9
10	Various	2005	147,095		20			147,095	10
11	Interlocking Door Parts	2007	3,821		20	191	191	2,101	11
12	Clear Polish Wire Glass - 3 Rooms	2007	3,148		20	157	157	1,728	12
13	Clear Polish Wire Glass - 1 Room	2007	485		20	24	24	265	13
14	Cooling Tower	2007	36,990		20	1,850	1,850	20,349	14
15	2 Passenger Elevator	2007	6,721		20	336	336	3,696	15
16	Electrical Work	2007	17,065		20	853	853	9,384	16
17	Smoke Detectors and Standared Wire Bases	2007	3,509		20	175	175	1,926	17
18	Motor - Cooling Tower	2007	4,110		20	206	206	2,265	18
19	Tadiran IPx500 Telephone System	2008	21,467		20	2,144	2,144	21,467	19
20	Carpet; Armstrong Beckford	2008	7,103		20	355	355	3,550	20
21	Remote Annunciator Panel for Basment Generator	2008	3,852		20	193	193	1,930	21
22	Headend Installation and Home Run Wiring to Roof	2008	13,039		20	1,303	1,303	13,039	22
23	Change Heights of Outlets	2008	2,625		20	131	131	1,310	23
24	Video Monitoring System	2008	3,713		20	186	186	1,860	24
25	Outdoor Lighting	2008	8,415		20	421	421	4,210	25
26	CCTV to Monitor Floors	2008	3,469		20	173	173	1,730	26
27	Varieties of Burning Bushes	2008	8,175		20	409	409	4,090	27
28	Installation of Video Multiplexer Recorder	2008	2,710		20	136	136	1,360	28
29	Asphalt Paving Work	2008	4,350		20	218	218	2,180	29
30	Landscape Irrigation System	2008	18,000		20	900	900	9,000	30
31	New Elevator Door	2008	9,221		20	461	461	4,610	31
32	CABLE WIRING	2013	2,780		20	510	510	2,549	32
33	LAVATORY FAUCETS	2013	11,187		20	932	932	4,661	33
34	TOTAL (lines 1 thru 33)		$ 361,303	$		$ 13,167	$ 13,167	$ 284,608	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 361,303	$		$ 13,167	$	$ 284,608	1
2	WI-FI WIRING	2013	7,500		20	1,125	1,125	5,625	2
3	HOT WATER STORAGE TANK	2013	4,202		20	280	280	1,400	3
4	VOLTAGE OUTLETS FOR KIOSKS	2013	4,625		20	540	540	2,699	4
5	14 FIRE DAMPERS	2013	8,352		20	348	348	1,740	5
6	COMPRESSOR FOR WALK-IN FREEZER	2013	4,391		20	732	732	3,660	6
7	BLINDS, CABINETS, COUNTERTOPS, VINYL FLOORING	2013	3,910		20	782	782	3,910	7
8	RECOVERED AWNING	2013	2,665		20	244	244	1,221	8
9	SPRINKLER SYSTEM	2013	3,437		20	286	286	1,431	9
10	REPLACE BOILER	2013	8,758		20	219	219	1,095	10
11	60' CAST IRON PIPING	2013	12,000		20	300	300	1,500	11
12	RADIATOR RECORE	2013	3,720		20	310	310	1,550	12
13	SEWER CLEANOUT STATION	2013	9,800		20	327	327	1,634	13
14	Furnish and Install 19 2-hr Fire Dampers at floor to floor penetrations.	2013	19,600		20	1,143	1,143	5,716	14
15	Sprinkler System	2014	7,014		20	351	351	1,403	15
16	Flooring - Ceramic Tiles - 3rd & 4th Floor Shower/Tub Room	2014	10,987		20	549	549	2,197	16
17	3 Elevators-Install Door Restrictors, Emergency Phones,				20				17
18	Code Data Plates, Emergency Light Battery, Alarm Bells	2014	20,951		20	1,048	1,048	4,191	18
19	3rd&4th FL Shower Room-Install Faucets, Grab Bars, Tiles	2014	28,800		20	1,440	1,440	5,760	19
20	Roof	2014	98,000		20	4,900	4,900	19,600	20
21	Parking Lot Paving	2014	28,750		20	1,438	1,438	5,751	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	**TOTAL (lines 1 thru 33)**		$ 648,765	$		$ 29,529	$ 16,362	$ 356,691	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Maestro Consulting Services/7257 Lincoln	2004	85,263	2,186	35	2,436	250	34,410	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Maestro Consulting Services	2003	694		20	35	35	490	9
10	Allocated from Maestro Consulting Services	2004	14,081		20	702	702	9,662	10
11	Allocated from Maestro Consulting Services	2005	835		20	42	42	537	11
12	Allocated from Maestro Consulting Services	2006	1,132		20	57	57	643	12
13	Allocated from Maestro Consulting Services	2008	1,193		20	60	60	552	13
14	Allocated from Maestro Consulting Services	2009	19,209		20	960	960	8,269	14
15	Allocated from Maestro Consulting Services	2010	2,952		20	148	148	1,108	15
16	Allocated from Maestro Consulting Services	2011	160		20	8	8	55	16
17	Allocated from Maestro Consulting Services	2012	178		20	9	9	51	17
18	Allocated from Maestro Consulting Services	2014	2,220		20	111	111	400	18
19	Allocated from Maestro Consulting Services	2015	624		20	31	31	73	19
20	Allocated from Maestro Consulting Services	2016	2,736	350	20	274	(76)	380	20
21	Allocated from Maestro Consulting Services	2017	366		20	18	18	18	21
22	Allocated from Maestro Consulting Services/7257 Lincoln	2015	1,344	115	20	90	(25)	209	22
23	Allocated from Maestro Consulting Services/7257 Lincoln	2005	7,773	55	20	279	224	5,700	23
24	Allocated from Maestro Consulting Services/7257 Lincoln	2004	1,694		20	85	85	1,144	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 142,454	$ 2,706		$ 5,345	$ 2,639	$ 63,701	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 142,454	$ 2,706		$ 5,345	$ 2,639	$ 63,701	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 142,454	$ 2,706		$ 5,345	$ 2,639	$ 63,701	34

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 551,290	$ 834	$ 42,778	$ 41,944	10	$ 440,891	71
72	Current Year Purchases	49,891	4,632	3,804	(828)	10	3,804	72
73	Fully Depreciated Assets	945,486		580	580	10	945,484	73
74								74
75	TOTALS	$ 1,546,667	$ 5,466	$ 47,163	$ 41,697		$ 1,390,180	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		Goshen 12 Passenger Bus	2017	$ 9,900	$	$ 1,155	$ 1,155	5	$ 1,155	76
77		Allocated from Maestro Consulti	1900	525				5	525	77
78										78
79										79
80	TOTALS			$ 10,425	$	$ 1,155	$ 1,155		$ 1,680	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)	$ 9,312,383	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 510,102	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 353,531	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (156,571)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 6,672,158	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	$ 53,200	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Allocated from Maestro Consulting				8,304			5
6								6
7	TOTAL				$ 8,304 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 46,181 Description: See Attached Schedule
(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	Facility	2012 Ford ParaTransit	$ 699	$ 3,495	17
18	Allocated from Maestro Consulting			4,571	18
19					19
20					20
21	TOTAL		$ 699	$ 8,066	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 233,099	$		$ 233,099	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			123,643			123,643	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			256,256			256,256	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				122,624		122,624	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					89,479	176,193		265,672	13
14	TOTAL			$		$ 702,477	$ 298,817		$ 1,001,294	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.

STATE OF ILLINOIS

Facility Name & ID Number California Gardens N. & R. **#** 0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/17 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 56,095	$ 63,217	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	8,549,015	10,311,978	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	101,061	120,457	6
7	Other Prepaid Expenses		1,195	7
8	Accounts Receivable (owners or related parties)		104,611	8
9	Other(specify): See Attached Schedule		1,205,236	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 8,706,171	$ 11,806,694	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,171,828	13
14	Buildings, at Historical Cost		10,108,682	14
15	Leasehold Improvements, at Historical Cost	1,373,957	1,373,957	15
16	Equipment, at Historical Cost	1,483,907	2,449,188	16
17	Accumulated Depreciation (book methods)	(2,399,221)	(10,280,529)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		199,903	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(28,084)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	873,941	927,141	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,332,584	$ 5,922,086	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 10,038,755	$ 17,728,780	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 4,247,307	$ 5,326,082	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	52,995	59,977	28
29	Short-Term Notes Payable	287,294	552,595	29
30	Accrued Salaries Payable	559,161	559,161	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,960	28,960	31
32	Accrued Real Estate Taxes(Sch.IX-B)		538,496	32
33	Accrued Interest Payable	909	67,562	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	6,195,125	6,354,125	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 11,371,751	$ 13,486,958	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,416,755	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)**	$	$ 13,416,755	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 11,371,751	$ 26,903,713	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,332,996)	$ (9,174,933)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 10,038,755	$ 17,728,780	48

***(See instructions.)**

Facility Name & ID Number California Gardens N. & R. # 0040022 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (2,283,737)	1
2	Restatements (describe):		2
3	**PY Rent**	(25,667)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (2,309,404)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	976,408	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)**	$ 976,408	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)**	$ (1,332,996)	24 *

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

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 16,627,440	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 16,627,440	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	348,705	6
7	Oxygen	(142)	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 348,563	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	8,912	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	4	19
20	Radiology and X-Ray	(69)	20
21	Other Medical Services	938	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 9,785	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	28,136	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 28,136	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	123,992	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 123,992	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 17,137,916	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,283,171	31
32	Health Care	6,243,823	32
33	General Administration	3,969,877	33
	B. Capital Expense		
34	Ownership	1,739,589	34
	C. Ancillary Expense		
35	Special Cost Centers	1,165,176	35
36	Provider Participation Fee	759,872	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 16,161,508	40
41	**Income before Income Taxes (line 30 minus line 40)****	976,408	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 976,408	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 8,015,823	44
45	Private Pay - Net Inpatient Revenue	131,040	45
46	Medicare - Net Inpatient Revenue	1,005,198	46
47	Other-(specify) Hospice/Veterans	994,890	47
48	Other-(specify) MAIP	6,480,489	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 16,627,440	49

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

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

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

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

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,936	2,292	$ 138,386	$ 60.38	1
2	Assistant Director of Nursing	1,717	1,958	78,907	40.30	2
3	Registered Nurses	18,476	19,767	682,739	34.54	3
4	Licensed Practical Nurses	78,298	84,806	2,202,975	25.98	4
5	CNAs & Orderlies	144,384	155,283	1,997,633	12.86	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,844	1,993	35,872	18.00	9
10	Activity Assistants	4,136	4,466	54,318	12.16	10
11	Social Service Workers	10,628	11,869	320,573	27.01	11
12	Dietician					12
13	Food Service Supervisor	1,965	2,166	68,868	31.80	13
14	Head Cook	6,828	8,096	105,161	12.99	14
15	Cook Helpers/Assistants	17,059	18,594	212,709	11.44	15
16	Dishwashers					16
17	Maintenance Workers	9,573	10,637	200,510	18.85	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,982	2,126	165,582	77.88	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,005	10,115	142,438	14.08	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	1,997	2,129	36,282	17.04	31
32	Other Health Care(specify)					32
33	Other(specify)	3,416	3,774	60,273	15.97	33
34	TOTAL (lines 1 - 33)	313,244	340,071	$ 6,503,226 *	$ 19.12	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	463	$ 21,710	01-03	35
36	Medical Director	Monthly	22,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	157,647	10-03	38
39	Pharmacist Consultant	Monthly	34,288	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	15,176	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,245	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Dental Consultant	Monthly	3,600	10-03	47
48	Psychiatric Consult	Monthly	8,586	10-03	48
49	TOTAL (lines 35 - 48)	463	$ 266,252		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Martin Lee	Administrator	0	$ 165,582
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 165,582

B. Administrative - Other

Description	Amount
Management Fees - Maestro Consulting	$ 840,283
TOTAL (agree to Schedule V, line 17, col. 3)	$ 840,283
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Marcum LLP	Accounting	$ 15,176
See Attached	Legal	8,829
Corporation Service Comp	Statutory Representation	1,707
HRM Consultants	Special Aging Project	170
Life Safety Resources	Computer Services	4,024
LTC Consulting	Healthcare Consulting	28,002
Maestro Consuting	Consulting	2,637
Medical Business Office Serv	Medical Billing Coding	20,032
MTS Consulting	Tax Consulting	6,093
National Datacare Corporation	Data Processing	2,724
Personnel Planners, Inc	Unemployment Consulting	2,720
See Supplemental Schedule		288,880
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 380,992

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 210,659
Unemployment Compensation Insurance	76,922
FICA Taxes	479,252
Employee Health Insurance	280,683
Employee Meals	1,653
Illinois Municipal Retirement Fund (IMRF)*	
Pension Plan	46,902
Other Employee Benefits	7,810
Employees Physical Exams	8,703
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,112,584

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	772
Health Care Worker Background Check	4,664
(Indicate # of checks performed 466.4)	
Patient Background Checks 600.5	6,005
Dues & Subscriptions	17,736
Licenses & Permits	2,975
Allocated from Maestro Consulting	9,184
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 41,335

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,795
Allocated from Maestro Consulting	1,919
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,714

* Attach copy of IMRF notifications

**See instructions.

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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. **ICLTC: $30,997**

(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? **10 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **N/A** Line

(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. $ **759,872**
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. $ **1,653** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(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? **N/A** 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? **100% ln 14**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees