

		FOR BHF USE					

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**2018**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2018)**

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

<p><b>I. IDPH License ID Number:</b> <u>0054015</u></p> <p><b>Facility Name:</b> <u>Symphony At The Tillers</u></p> <p><b>Address:</b> <u>4390 Route 71</u> <u>Oswego</u> <u>60543</u>  Number City Zip Code</p> <p><b>County:</b> <u>Kendall</u></p> <p><b>Telephone Number:</b> <u>(630) 554-1001</u> <b>Fax #</b> <u>(630) 554-1668</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>12/1/2015</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%; border: none;"><input checked="" type="checkbox"/> PROPRIETARY</td> <td style="width:33%; border: none;"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Charitable Corp.</td> <td style="border: none;"><input type="checkbox"/> Individual</td> <td style="border: none;"><input type="checkbox"/> State</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"><input type="checkbox"/> Partnership</td> <td style="border: none;"><input type="checkbox"/> County</td> </tr> <tr> <td style="border: none;"><b>IRS Exemption Code</b> _____</td> <td style="border: none;"><input type="checkbox"/> Corporation</td> <td style="border: none;"><input type="checkbox"/> Other _____</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> "Sub-S" Corp.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input checked="" type="checkbox"/> Limited Liability Co.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Other _____</td> <td style="border: none;"></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Amanda Springborn</u> <b>Telephone Number:</b> <u>(314) 925-3838</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/18</u> to <u>12/31/18</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name &amp; Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u> (Telephone) <u>(847) 517-7070</u> Fax # <u>(847) 517-7067</u></td> </tr> </table> <p align="center"><b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  201 S. Grand Avenue East  Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u> (Telephone) <u>(847) 517-7070</u> Fax # <u>(847) 517-7067</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																											
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Facility Name & ID Number Symphony At The Tillers

# 0054015 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	105	Skilled (SNF)	105	38,325	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	105	TOTALS	105	38,325	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	3,288	6,055	17,357	26,700	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,288	6,055	17,357	26,700	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.67%

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

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

I. On what date did you start providing long term care at this location?  
Date started 12/1/2015

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/1/15 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 105 and days of care provided 11,014

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Symphony At The Tillers # 0054015 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	313,161	26,753	24,772	364,686		364,686	-	364,686		1
2	Food Purchase		215,380		215,380		215,380	-	215,380		2
3	Housekeeping	109,644	19,523	-	129,167		129,167	-	129,167		3
4	Laundry	26,717	12,225	2,531	41,473		41,473	-	41,473		4
5	Heat and Other Utilities			123,514	123,514		123,514	1,111	124,625		5
6	Maintenance	88,749	-	97,038	185,787		185,787	(1,305)	184,482		6
7	Other (specify):*	-	-	-				-			7
8	<b>TOTAL General Services</b>	538,271	273,881	247,855	1,060,007		1,060,007	(194)	1,059,813		8
	<b>B. Health Care and Programs</b>										
9	Medical Director	-	-	46,800	46,800		46,800	-	46,800		9
10	Nursing and Medical Records	2,980,381	175,418	18,951	3,174,750		3,174,750	37,287	3,212,037		10
10a	Therapy	-	-	-				-			10a
11	Activities	79,691	-	1,898	81,589		81,589	-	81,589		11
12	Social Services	81,173	-	-	81,173		81,173	-	81,173		12
13	CNA Training	-	-	-				-			13
14	Program Transportation	-	-	-				-			14
15	Other (specify):* <b>Mgmt Alloc of Benefit</b>	-	-	-				23,083	23,083		15
16	<b>TOTAL Health Care and Programs</b>	3,141,245	175,418	67,649	3,384,312		3,384,312	60,370	3,444,682		16
	<b>C. General Administration</b>										
17	Administrative	91,183	-	575,188	666,371		666,371	(575,188)	91,183		17
18	Directors Fees			-				-			18
19	Professional Services			269,114	269,114		269,114	46,480	315,594		19
20	Dues, Fees, Subscriptions & Promotions			34,906	34,906		34,906	(1,997)	32,909		20
21	Clerical & General Office Expenses	150,645	22,487	59,357	232,489		232,489	131,477	363,966		21
22	Employee Benefits & Payroll Taxes			611,388	611,388		611,388	-	611,388		22
23	Inservice Training & Education			-				-			23
24	Travel and Seminar			2,277	2,277		2,277	542	2,819		24
25	Other Admin. Staff Transportation		-	75	75		75	4,123	4,198		25
26	Insurance-Prop.Liab.Malpractice			478,953	478,953		478,953	2,066	481,019		26
27	Other (specify):* <b>Mgmt Alloc of Benefit</b>	-	-	-				11,515	11,515		27
28	<b>TOTAL General Administration</b>	241,828	22,487	2,031,258	2,295,573		2,295,573	(380,982)	1,914,591		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,921,344	471,786	2,346,762	6,739,892		6,739,892	(320,806)	6,419,086		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.

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	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			64,637	64,637		64,637	210,197	274,834		30
31	Amortization of Pre-Op. & Org.			-				-			31
32	Interest			56,302	56,302		56,302	891,449	947,751		32
33	Real Estate Taxes			(761)	(761)		(761)	1,757	996		33
34	Rent-Facility & Grounds			890,004	890,004		890,004	(888,483)	1,521		34
35	Rent-Equipment & Vehicles			83,061	83,061		83,061	2,398	85,459		35
36	Other (specify):* <b>Amortiz.-Admin</b>			-				115,608	115,608		36
37	<b>TOTAL Ownership</b>			1,093,243	1,093,243		1,093,243	332,926	1,426,169		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation	-	-	25,242	25,242		25,242	-	25,242		38
39	Ancillary Service Centers	-	475,243	1,780,433	2,255,676		2,255,676	(2)	2,255,674		39
40	Barber and Beauty Shops	-	-	-				-			40
41	Coffee and Gift Shops	-	-	-				-			41
42	Provider Participation Fee			152,973	152,973		152,973	-	152,973		42
43	Other (specify):* <b>Non-Allowable Cos</b>	86,545	-	352,129	438,674		438,674	(438,674)			43
44	<b>TOTAL Special Cost Centers</b>	86,545	475,243	2,310,777	2,872,565		2,872,565	(438,676)	2,433,889		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,007,889	947,029	5,750,782	10,705,700		10,705,700	(426,556)	10,279,144		45

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

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(7,824)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	44,800	30		9
10	Interest and Other Investment Income	(3,985)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	4,778	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(9,121)	43		18
19	Entertainment				19
20	Contributions	(7,600)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(152,847)	43		24
25	Fund Raising, Advertising and Promotional	(388)	43		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 <u>See PG5A</u>	(295,764)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (427,951)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	1,395		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 1,395		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (426,556)		37

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

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

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

Symphony At The Tillers

ID# 0054015

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Lobbying Dues	\$ (4,685)	20	1
2	Other Income	(4,681)	21	2
3	Non Allowable Marketing	(60,045)	43	3
4	Laboratory Costs	(68,674)	43	4
5	X-Ray Costs	(64,306)	43	5
6	Theft and Damage Lost	(1,657)	43	6
7	Admissions Coordinator	(49,295)	43	7
8	Community & Guest Relations	(37,250)	43	8
9	To capitalize R&M	(5,173)	6	9
10	To remove non-allowable legal	(1,456)	19	10
11	Adjust real estate taxes to tie out to cost report	(333)	33	11
12	Reclass to other income	1,791	19	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(295,764)		49

Facility Name & ID Number

Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 890,001	Symprop Oswego	100%	\$	\$ (890,001)	1
2	V	21 Other Income	38,100	Symprop Oswego	100%		(38,100)	2
3	V	43 Bad Debt Expense		Symprop Oswego	100%	15,600	15,600	3
4	V	32 Interest Expense		Symprop Oswego	100%	895,401	895,401	4
5	V	30 Depreciation		Symprop Oswego	100%	157,442	157,442	5
6	V	36 Amortization		Symprop Oswego	100%	115,607	115,607	6
7	V	6 Equipment Repairs		Symprop Oswego	100%	690	690	7
8	V	21 Closing Costs & Adj.		Symprop Oswego	100	80,599	80,599	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 928,101			\$ 1,265,339	\$ * 337,238	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	MAESTRO CONSULTING SERVICES LLC	100%	\$ 1,111	\$ 1,111	15
16	V	6 MAINTENANCE SALARIES		MAESTRO CONSULTING SERVICES LLC	100%			16
17	V	6 MAINTENANCE EXPENSES		MAESTRO CONSULTING SERVICES LLC	100%	3,178	3,178	17
18	V	7 EMPLOYEE BENEFITS - MAINTENANCE		MAESTRO CONSULTING SERVICES LLC	100%			18
19	V	10 CLINICAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100%	71,777	71,777	19
20	V	10 CONTRACT NURSING		MAESTRO CONSULTING SERVICES LLC	100%	3,564	3,564	20
21	V	15 EMPLOYEE BENEFITS - CLINICAL		MAESTRO CONSULTING SERVICES LLC	100%	23,083	23,083	21
22	V	17 ADMINISTRATIVE OTHER	575,188	MAESTRO CONSULTING SERVICES LLC	100%		(575,188)	22
23	V	19 PROFESSIONAL FEES		MAESTRO CONSULTING SERVICES LLC	100%	46,145	46,145	23
24	V	20 DUES, FEES, SUBSCRIPTIONS, ETC.		MAESTRO CONSULTING SERVICES LLC	100%	2,688	2,688	24
25	V	21 CLERICAL & GENERAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100%	35,808	35,808	25
26	V	21 CLERICAL & GENERAL EXPENSES		MAESTRO CONSULTING SERVICES LLC	100%	21,882	21,882	26
27	V	24 SEMINARS AND EDUCATION		MAESTRO CONSULTING SERVICES LLC	100%	542	542	27
28	V	25 TRANSPORTATION		MAESTRO CONSULTING SERVICES LLC	100%	4,123	4,123	28
29	V	26 INSURANCE		MAESTRO CONSULTING SERVICES LLC	100%	2,066	2,066	29
30	V	27 EMPLOYEE BENEFITS - ADMINISTRATIVE		MAESTRO CONSULTING SERVICES LLC	100%	11,515	11,515	30
31	V	30 DEPRECIATION		MAESTRO CONSULTING SERVICES LLC	100%	7,955	7,955	31
32	V	32 INTEREST EXPENSE		MAESTRO CONSULTING SERVICES LLC	100%	34	34	32
33	V	33 REAL ESTATE TAX		MAESTRO CONSULTING SERVICES LLC	100%	2,090	2,090	33
34	V	34 BUILDING RENTAL		MAESTRO CONSULTING SERVICES LLC	100%	1,518	1,518	34
35	V	35 EQUIPMENT RENTAL		MAESTRO CONSULTING SERVICES LLC	100%	3,759	3,759	35
36	V	35 AUTO LEASE		MAESTRO CONSULTING SERVICES LLC	100%	3,343	3,343	36
37	V							37
38	V							38
39	Total		\$ 575,188			\$ 246,181	\$ * (329,007)	39

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



VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10 DME & Medical Supplies	\$ 13,425	Integra Healthcare Equipment	100%	\$ 11,340	\$ (2,085)	15
16	V	35 Equipment Rental	30,289	Integra Healthcare Equipment	100%	25,585	(4,704)	16
17	V	39 Total Other Ancillary	15	Integra Healthcare Equipment	100%	13	(2)	17
18	V	43 Penalties	285	Integra Healthcare Equipment	100%	240	(45)	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		\$ 44,014			\$ 37,178	\$ * (6,836)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workers Compensation	\$ 130,843	Maple Leaf Insurance	100%	\$ 130,843	\$	15
16	V	26	Liability Insurance	240,841	Maple Leaf Insurance	100%	240,841		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			\$ 371,684			\$ 371,684	\$ *	39

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

Facility Name &amp; ID Number

Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending: 12/31/18

## 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	DWC HOLDINGS, LLC	65%	CALIFORNIA GARDENS	CHICAGO	MAESTRO CONSUL	LINCOLNWOOD	MANAGEMENT	1
2	FAIRHOME TRUST	20%	MAPLECREST CARE CENTRE	BELVIDERE	7257 N. LINCOLN AV	LINCOLNWOOD	BUILDING RENTA	2
3	SKITTLES HUNTINGTON, LLC	5%		DECATUR	MAPLELEAF INSUR	GRAND CAYMAN	LIABILITY/WORK	3
4	BENOIT HOLDINGS, LLC	10%	MONROE PAVILION	CHICAGO	INTEGRA HEALTHC	ELMHURST	DME & MEDICAL	4
5			NORTHWOODS CARE CENTRE	BELVIDERE	INTEGRA RESPIRA	ELMHURST	RESPIRATORY SE	5
6			SYCAMORE VILLAGE	SWANSEA	LIFELINE AMBULA	CHICAGO	AMBULANCE	6
7			SYMPHONY ARIA	HILLSIDE	SYMPROP OSWEGO	OSWEGO	BLDG CO	7
8			SYMPHONY AT 87TH STREET	CHICAGO				8
9			SYMPHONY AT MIDWAY	CHICAGO				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								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								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 PA	CHICAGO				27
28								28
29								29
30								30

Facility Name & ID Number Symphony At The Tillers # 0054015 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	<b>No owners receive compensation from this facility.</b>								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								<b>TOTAL</b>	\$	13

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

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

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending: 12/31/18

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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	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 Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS 1,668,541	25	\$ 48,352	\$	38,325	\$ 1,111	1
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS 1,668,541	25			38,325		2
3	6	MAINTENANCE EXPENSES	AVAIL. CENSUS DAYS 1,668,541	25	138,375		38,325	3,178	3
4	7	EMPLOYEE BENEFITS - MAIN	AVAIL. CENSUS DAYS 1,668,541	25			38,325		4
5	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS 1,668,541	25	3,124,933	3,124,933	38,325	71,777	5
6	10	CONTRACT NURSING	AVAIL. CENSUS DAYS 1,668,541	25	155,149		38,325	3,564	6
7	15	EMPLOYEE BENEFITS - CLINI	AVAIL. CENSUS DAYS 1,668,541	25	1,004,938		38,325	23,083	7
8	17	ADMINISTRATIVE OTHER	AVAIL. CENSUS DAYS 1,668,541	25			38,325		8
9	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS 1,668,541	25	2,008,992		38,325	46,145	9
10	20	DUES, FEES, SUBSCRIPTIONS,	AVAIL. CENSUS DAYS 1,668,541	25	117,020		38,325	2,688	10
11	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS 1,668,541	25	1,558,938	1,558,938	38,325	35,808	11
12	21	CLERICAL & GENERAL EXPE	AVAIL. CENSUS DAYS 1,668,541	25	952,676		38,325	21,882	12
13	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS 1,668,541	25	23,599		38,325	542	13
14	25	TRANSPORTATION	AVAIL. CENSUS DAYS 1,668,541	25	179,481		38,325	4,123	14
15	26	INSURANCE	AVAIL. CENSUS DAYS 1,668,541	25	89,939		38,325	2,066	15
16	27	EMPLOYEE BENEFITS - ADMI	AVAIL. CENSUS DAYS 1,668,541	25	501,334		38,325	11,515	16
17	30	DEPRECIATION	AVAIL. CENSUS DAYS 1,668,541	25	346,345		38,325	7,955	17
18	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS 1,668,541	25	1,470		38,325	34	18
19	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS 1,668,541	25	90,970		38,325	2,090	19
20	34	BUILDING RENTAL	AVAIL. CENSUS DAYS 1,668,541	25	66,085		38,325	1,518	20
21	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS 1,668,541	25	163,656		38,325	3,759	21
22	35	AUTO LEASE	AVAIL. CENSUS DAYS 1,668,541	25	145,555		38,325	3,343	22
23									23
24									24
25	TOTALS				\$ 10,717,807	\$ 4,683,871		\$ 246,181	25

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	DME & Medical Supplies	Direct Allocation		\$	\$		\$ 11,340	1
2	35	Equipment Rental	Direct Allocation					25,585	2
3	39	Total Other Ancillary	Direct Allocation					13	3
4	43	Penalties	Direct Allocation					240	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				\$	\$		\$ 37,178	25

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Workers Compensation	Direct		\$	\$		\$ 130,843	1
2	26	Liability Insurance	Direct					240,841	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				\$	\$		\$ 371,684	25



Facility Name & ID Number Symphony At The Tillers # 0054015 Report Period Beginning: 01/01/18 Ending: 12/31/18

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	CIBC		X	Mortgage	18,000	3/31/2017	\$ 10,800,000	\$ 10,420,214	4/1/2019	Libor	\$ 606,456	1								
2	LifeMed	X		Pharmacy Services	38,731	1/1/2018	6,197,033	50,178	1/1/2024	0.075	3,136	2								
3	Omnicare		X	Pharmacy Services	67,444	11/27/2017	2,170,337	67,896	10/20/2020	0.075	3,975	3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Harborview Capital Funding		X	Note Payable		12/1/2015	1,350,000	1,350,000	1/0/1900	0.12	288,945	6								
7	Fairhome Trust	X		Note Payable		12/1/2015	500,000	800,000	12/1/2025	0.1		7								
8	MidCap Finacial Trust		X	Line of Credit(Revolving Intere Interest		9/18/2018	35,000,000	759,882	9/17/2021	Libor +4.25%	49,191	8								
9	TOTAL Facility Related				\$124,175.00		\$ 56,017,370	\$ 13,448,170			\$ 951,703	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X									10								
11	Allocated from Maestro Consul	X								Interest Income offset	(3,986)	11								
12										Allocated from Mgmt Co.	34	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (3,952)	14								
15	TOTALS (line 9+line14)						\$ 56,017,370	\$ 13,448,170			\$ 947,751	15								

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

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

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

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2017 report.		\$	<u>242,370</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2017	\$	<u>117,695</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(124,675)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>123,581</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<u>2,090</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>996</u>	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	<u>117,355</u>	8	
	2014	<u>118,806</u>	9	
	2015	<u>112,112</u>	10	
	2016	<u>118,761</u>	11	
	2017	<u>117,695</u>	12	
<b>2018 Accrual = 117,695 x 1.05 = \$123,581</b>				
<b>FOR BHF USE ONLY</b>				
	13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Symphony At The Tillers COUNTY Kendall

FACILITY IDPH LICENSE NUMBER 0054015

CONTACT PERSON REGARDING THIS REPORT Ari Krupp

TELEPHONE (410) 258-7363 FAX #: N/A

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>03-20-202-004</u>	<u>Long Term Care Property</u>	\$ <u>79,703.02</u>	\$ <u>79,703.02</u>
2. <u>03-17-456-004</u>	<u>Long Term Care Property</u>	\$ <u>19,788.24</u>	\$ <u>19,788.24</u>
3. <u>03-17-456-003</u>	<u>Long Term Care Property</u>	\$ <u>5,867.10</u>	\$ <u>5,867.10</u>
4. <u>03-20-202-012</u>	<u>Long Term Care Property</u>	\$ <u>6,464.46</u>	\$ <u>6,464.46</u>
5. <u>03-20-202-103</u>	<u>Long Term Care Property</u>	\$ <u>5,872.64</u>	\$ <u>5,872.64</u>
6. _____	_____	\$ _____	\$ _____
7. <u>10-27-319-028-0002</u>	<u>Maestro - Home Office Allocation</u>	\$ <u>87,874.67</u>	\$ <u>2,090.00</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>205,570.13</u>	\$ <u>119,785.46</u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number Symphony At The Tillers

# 0054015 Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 39,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

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

None

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

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

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>-</u>		<u>\$ 331,000</u>	<u>1</u>
2	<u>Allocated from Maestro 7257 Linc</u>			<u>3,675</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 334,675</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	105		2015	1972	\$ 10,514,000	\$	40	\$ 157,442	\$ 157,442	\$ 923,958	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Carpet,Vinyl Planking Installation In Lobby		2016	16,652	-	20	833	833	2,359	9
10		Floor Repairs In Hallways On Floors 1 Through 4		2016	44,392	-	20	2,220	2,220	5,734	10
11		Electric Work - Chandelier Switch, Pendent Lights, Amp Circuit, V		2016	4,960	-	20	248	248	-	11
12		Adjust Hvac & Undate Lighting In Nurses Station		2016	8,160	-	20	408	408	1,020	12
13		Dining & Corridor Flooring - Carpet, Vinyl Tile		2016	54,256	-	20	2,713	2,713	6,782	13
14		Stucco Installed Around Entrance, Painted Building Exterior		2016	36,945	-	20	1,847	1,847	4,464	14
15		Light Fixtures & Improvements In Dining Room		2016	4,727	-	20	236	236	571	15
16		Install Led Lighting On Exterior Sign In Front Of Building		2016	9,242	-	20	462	462	1,117	16
17		Wallpaper Installation, Painting, Handrails In Nurse Station & Gu		2016	12,730	-	20	637	637	1,485	17
18		Dining Room Painting		2016	15,300	-	20	765	765	1,913	18
19		Floor Replacement Rms 503, 505, 302, Nurse Station, Guest Room,		2016	50,000	-	20	2,500	2,500	5,417	19
20		Counter Tops, Ceiling Mount Light Fixture, Fireplace, Window Tr		2016	30,137	-	20	1,507	1,507	4,144	20
21		Plumbing - Drain Line To Sink, Backflow Preventor		2016	12,157	-	20	608	608	1,570	21
22		Entry Ceiling Light, Window Valance, Cove Base, Pendant		2016	25,816	-	20	1,291	1,291	3,550	22
23		Dining Room Wallpaper, Window Treatments, Light Fixtures, Tile		2016	40,255	-	20	2,013	2,013	5,032	23
24		Electrical Work - 400 Wing - Replace Underground Lines		2016	4,155	-	20	208	208	537	24
25		Architectoral Fees For Front Facade & Canopy		2016	21,038	-	20	1,052	1,052	2,104	25
26		Shower Room Walls & Floors In 500 Wing		2017	6,241	-	20	312	312	624	26
27		Phone Installation Project		2017	47,615	-	20	2,381	2,381	4,762	27
28		Polycom Conference Room Speaker		2017	34,723	-	20	1,736	1,736	3,472	28
29		Security Camera System		2017	16,969	-	20	848	848	1,697	29
30		Architectoral Services-Starbucks renovation lobby		2018	21,038	1,052	20	1,052		1,052	30
31		Community Water heater replacement-Laundry-Main boiler		2018	18,480	797	20	797		797	31
32		mechanical room									32
33											33
34											34
35											35
36						-		-			36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Floor install in room and office	2018	\$ 4,825	\$ 93	20	\$ 93	\$	\$ 93	37
38	Renovations wing 500-hallway painting, filing holes,	2018	75,730	1,171	20	1,171		1,171	38
39	repair and repaint handrails, brackets, install wood trim,								39
40	prime and paint frames, blinds, sprinklers, new doors,								40
41	kitchen cabinets.								41
42	PTAC Units-6 resident units	2018	7,769	955	20	955		955	42
43	Generator Level 2 Repair	2018	2,551	128	20	128		128	43
44	Honeywell humidity controller-split 3 coils, add refrigerant	2018	2,622	131	20	131		131	44
45	roof top unit that serves lobby			-		-			45
46				-		-			46
47				-		-			47
48	Reconcile to financial statement depreciation			21,854		-	(21,854)		48
49				-		-			49
50				-		-			50
51				-		-			51
52				-		-			52
53				-		-			53
54				-		-			54
55				-		-			55
56				-		-			56
57				-		-			57
58				-		-			58
59				-		-			59
60				-		-			60
61				-		-			61
62				-		-			62
63				-		-			63
64				-		-			64
65				-		-			65
66				-		-			66
67				-		-			67
68				-		-			68
69				-		-			69
70	TOTAL (lines 4 thru 69)		\$ 11,143,484	\$ 26,181		\$ 186,593	\$ 160,412	\$ 986,638	70

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

Facility Name & ID Number Symphony At The Tillers# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 11,143,484	\$ 26,181		\$ 186,593	\$ 160,412	\$ 986,638	1
2	<b>Buildings:</b>								2
3	<u>Allocated from Maestro 7257 Lincoln</u>	2004	33,076		35	945	945	14,293	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<u>Allocated from Maestro Consulting Services</u>	2003	269		20	13	13	203	9
10	<u>Allocated from Maestro Consulting Services</u>	2004	5,463		20	273	273	4,022	10
11	<u>Allocated from Maestro Consulting Services</u>	2005	324		20	16	16	224	11
12	<u>Allocated from Maestro Consulting Services</u>	2006	439		20	22	22	271	12
13	<u>Allocated from Maestro Consulting Services</u>	2008	463		20	23	23	237	13
14	<u>Allocated from Maestro Consulting Services</u>	2009	7,452		20	374	374	3,581	14
15	<u>Allocated from Maestro Consulting Services</u>	2010	1,145		20	57	57	487	15
16	<u>Allocated from Maestro Consulting Services</u>	2011	62		20	3	3	25	16
17	<u>Allocated from Maestro Consulting Services</u>	2012	69		20	3	3	23	17
18	<u>Allocated from Maestro Consulting Services</u>	2014	861		20	43	43	199	18
19	<u>Allocated from Maestro Consulting Services</u>	2015	242		20	12	12	40	19
20	<u>Allocated from Maestro Consulting Services</u>	2016	1,061		20	106	106	253	20
21	<u>Allocated from Maestro Consulting Services</u>	2017	142		20	7	7	14	21
22									22
23	<u>Allocated from Maestro 7257 Lincoln</u>	2015	521		20	35	35	116	23
24	<u>Allocated from Maestro 7257 Lincoln</u>	2005	3,015		20	108	108	2,319	24
25	<u>Allocated from Maestro 7257 Lincoln</u>	2004	658		20	33	33	477	25
26									26
27									27
28									28
29									29
30									30
31				-		-			31
32				-		-			32
33				-		-			33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,198,746	\$ 26,181		\$ 188,666	\$ 162,485	\$ 1,013,422	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 778,259	\$ 36,951	\$ 78,781	\$ 41,830	5-7	\$ 215,901	71
72	Current Year Purchases	16,150	1,505	1,505	-	5-7	1,506	72
73	Fully Depreciated Assets	11,592			-	5-7	11,592	73
74	Allocated from Maestro & Real Estate	725,020		5,882	5,882	5-7	253,769	74
75	TOTALS	\$ 1,531,021	\$ 38,456	\$ 86,168	\$ 47,712		\$ 482,768	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		Allocated from Maestro Consulti		\$ 203	\$ -	\$ -	\$ -	5	\$ 203	76
77							-			77
78							-			78
79							-			79
80	TOTALS			\$ 203	\$ -	\$ -	\$ -		\$ 203	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 13,064,645	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 64,637	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 274,834	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 210,197	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,496,393	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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



Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning: 01/01/18

Ending: 12/31/18

**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 S				1,518			5
6	Rental Income				3			6
7	TOTAL				\$ 1,521			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2020                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2021                      \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34. \_\_\_\_\_ N/A

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO      Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 82,116      Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Maestro Consulting Services		\$	\$ 3,343	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 3,343	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:** Symphony At The Tillers  
**IDPH License ID Number:** 0054015  
**Fiscal Year End:** 12/31/18

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<b>Rental Description</b>	<b>Amount</b>
Respiratory Equipment	9,095
Bariatric Beds/Mattresses	30,049
Vital Monitors	3,435
Copier	37,184
Music Over Paging System	603
Oxygen tank, concentrators	2,695
Allocated from Maestro	3,759
Integra allocation	(4,704)
<b>Total - Line 16</b>	<b><u>82,116</u></b>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	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(3)	hrs	\$	9,207	\$ 662,933	\$	9,207	\$ 662,933	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,464	105,387		1,464	105,387	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		11,975	862,211		11,975	862,211	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				459,311		459,311	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)					15,932		15,932	12
13	Other (specify): <u>See Sch. 16A</u>	39(3 & 7)			2,036	146,596		2,036	146,596	13
14	TOTAL			\$	24,682	\$ 1,777,127	\$ 475,243	24,682	\$ 2,252,370	14

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

**Facility Name:** Symphony At The Tillers  
**IDPH License ID Number:** 0054015  
**Fiscal Year End:** 12/31/18

**Schedule 16A**

**XIV. Special Services (Direct Cost)**

**Line 13 Other (specify)**

<b>Description</b>	<b>Units</b>	<b>Amount</b>
Inhalation Costs	269.61	19,412
I.V. Therapy Costs	1,765.33	127,104
Other Ancillary Costs	1.11	80
<b>Total - Line 13</b>	<b>2,036</b>	<b>146,596</b>

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning: 01/01/18

Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (238,516)	\$ (161,706)	1
2	Cash-Patient Deposits	60	60	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (361,998) )	2,056,236	2,014,886	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	5,117	5,117	6
7	Other Prepaid Expenses	395,964	427,964	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Sch 17A</u>	2,130	907,731	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,220,991	\$ 3,194,052	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		334,675	13
14	Buildings, at Historical Cost	21,038	10,547,076	14
15	Leasehold Improvements, at Historical Cost	471,722	651,670	15
16	Equipment, at Historical Cost	280,174	1,531,224	16
17	Accumulated Depreciation (book methods)	(146,568)	(1,496,393)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp)			22
23	Other(specify): <u>See Sch 17A</u>	7,575,242	7,719,904	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 8,201,608	\$ 19,288,156	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 10,422,599	\$ 22,482,208	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,275,341	\$ 1,275,341	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	60	60	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	200,370	200,370	30
31	Accrued Taxes Payable (excluding real estate taxes)	48,851	48,851	31
32	Accrued Real Estate Taxes(Sch.IX-B)	123,581	123,581	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Sch 17A</u>	3,522,992	4,618,996	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,171,195	\$ 6,267,199	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	877,956	13,448,170	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 877,956	\$ 13,448,170	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,049,151	\$ 19,715,369	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,373,448	\$ 2,766,839	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 10,422,599	\$ 22,482,208	48

\*(See instructions.)

Facility Name: Symphony At The Tillers  
 IDPH License ID Number: 0054015  
 Fiscal Year End: 12/31/18

**Schedule 17A**

**XV. Balance Sheet**

**Line 9 Current Assets Other (specify):**

Description	After	
	Operating	Consolidation
Accounts Receivable Rent	-	905,601
Accounts Receivable Employee Loans	2,130	2,130
<b>Total - Line 9</b>	<b>2,130</b>	<b>907,731</b>

**XV. Balance Sheet**

**Line 23 Long-Term Assets Other (specify):**

Description	After	
	Operating	Consolidation
Goodwill		1,897,642
Goodwill-Accumulated Amortization		(1,433,414)
Security Deposits	1,234	1,234
CSA I/C Related Party Due to/from Accts	3,704,480	3,414,914
Due To/From Buffalo Grove LLC	1,040	1,040
Due To/From Crestwood LLC	1,385	1,385
Due To/From McKinley LLC	50,000	50,000
Due To/From Sycamore LLC	40,000	40,000
Due To/From California Gardens Nursing and Rehab	55,880	55,880
Due To/From Orchard Valley	17,715	17,715
Due To/From Chesterton LLC	50,000	50,000
Due To/From Symphony Healthcare	2,351,607	2,321,607
Due To/From Oswego Landholdings	1,007,012	1,007,012
Due To/From Aria	288,157	288,157
Due To/From-SymProp	6,732	6,732
<b>Total - Line 23</b>	<b>7,575,242</b>	<b>7,719,904</b>

**XV. Balance Sheet**

**Line 36 Other Current Liabilities (specify):**

Description	After	
	Operating	Consolidation
Organization Costs		(241,795)
Amortized Organization Costs		248,512
Overhad related/Party Dues to/From Accts		18,775
Due To/From Aria	96	96
Due To/From Evanston Healthcare	357,500	357,500
Due To/From Maple Crest LLC	8,736	8,736
Due To/From Northwoods LLC	1,089	1,089
Due To/From Symcare Healthcare	1,357,000	1,357,000
Due To/From Symcare HMG	385,000	385,000
Due To/From Syndiana Healthcare	112,500	126,000
Due To/From Maestro	60,327	60,327
Due To/From Symphony Financial Services	5,000	5,000
Due to/from Tillers		1,007,012
Due To/From Symphony Financial Services		50,000
Accrued Payables	5,694	5,694
Accrued Payables-Professional Fees	46,484	46,484
Accrued Payables-Health Insurance	77,095	77,095
Accrued Payables-Dental Insurance	(1,132)	(1,132)
Accrued Payables-Vision Insurance	(177)	(177)
Accrued Payables-Life Insurance	1,024	1,024
Accrued Payables-Short Term Disability	(1,740)	(1,740)
Accrued Payables-401K Deductions	1,832	1,832
Accrued Payables-401K Loan Repayments	1,548	1,548
Accrued Payables-Heart and Soul Foundation	67	67
Accrued Payables-Garnishments	(4,381)	(4,381)
Accrued Payables-WC/GL Insurance	188,499	188,499
Accrued Payables-Bed Tax	547	547
Accrued Payables-Bed Taxes Additional	10,009	10,009
Accrued Payables-Management Fees	(10,377)	(10,377)
Accrued Payables-Interest	1,362	1,362
Accrued Payables-Rent	931,755	931,755
Accrued Payables-Sales Tax	578	578
Sale Tax Payable-Manual	(105)	(105)
Lease Holds Payable	(12,838)	(12,838)
<b>Total - Line 36</b>	<b>3,522,992</b>	<b>4,618,996</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b>	
		<b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,167,405</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior period adjustment</b>	<b>92,237</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,259,642</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,113,806</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,113,806</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>4,373,448</b>	<b>24</b> *

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



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

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

1		Amount	
<b>I. Revenue</b>			
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,631,570	1
2	Discounts and Allowances for all Levels	(4,608,322)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,023,248	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,797,020	6
7	Oxygen	3,893	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 3,800,913	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	(8,545)	12
13	Barber and Beauty Care	(130)	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	691,972	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	192,947	19
20	Radiology and X-Ray	55,953	20
21	Other Medical Services	55,119	21
22	Laundry	1,153	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 988,469	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,986	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,986	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Other Income</u>	2,890	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 2,890	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 11,819,506	30

2		Amount	
<b>II. Expenses</b>			
<b>A. Operating Expenses</b>			
31	General Services	1,060,007	31
32	Health Care	3,384,312	32
33	General Administration	2,295,573	33
<b>B. Capital Expense</b>			
34	Ownership	1,093,243	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,719,592	35
36	Provider Participation Fee	152,973	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,705,700	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,113,806	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,113,806	43
<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 664,308	44
45	Private Pay - Net Inpatient Revenue	1,631,372	45
46	Medicare - Net Inpatient Revenue	3,383,275	46
47	Other-(specify) <u>Hospice</u>	86,280	47
48	Other-(specify) <u>Managed Care</u>	1,258,013	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 7,023,248	49

\* This must agree with page 4, line 45, column 4.  
 \*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.  
 \*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.  
 \*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.  
 ^ Entity is a cash basis taxpayer

Facility Name & ID Number Symphony At The Tillers

# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,986	2,169	\$ 108,549	\$ 50.05	1
2	Assistant Director of Nursing	845	925	31,856	34.44	2
3	Registered Nurses	24,921	27,603	895,005	32.42	3
4	Licensed Practical Nurses	15,133	16,616	468,353	28.19	4
5	CNAs & Orderlies	51,529	57,004	885,200	15.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,415	5,944	79,691	13.41	10
11	Social Service Workers	3,360	3,605	81,173	22.52	11
12	Dietician					12
13	Food Service Supervisor	1,604	1,724	52,921	30.70	13
14	Head Cook	5,790	6,559	96,527	14.72	14
15	Cook Helpers/Assistants	14,553	15,946	163,713	10.27	15
16	Dishwashers					16
17	Maintenance Workers	3,939	4,431	88,749	20.03	17
18	Housekeepers	9,202	9,946	109,644	11.02	18
19	Laundry	1,388	1,609	26,717	16.60	19
20	Administrator	1,600	1,801	91,183	50.63	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,458	8,183	150,645	18.41	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	7,032	7,626	120,888	15.85	31
32	Other Health C: See Sch 20A	12,001	13,616	470,530	34.56	32
33	Other(specify) <u>Admission &amp; Com</u>	3,478	3,749	86,545	23.08	33
34	TOTAL (lines 1 - 33)	171,234	189,056	\$ 4,007,889 *	\$ 21.20	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 24,772	01-03	35
36	Medical Director	Monthly	46,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	3,564	10-07	38
39	Pharmacist Consultant	Monthly	11,244	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	2,629	39-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,898	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Dental Consultant	Monthly	675	39-03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 91,582		49

**C. CONTRACT NURSES**

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

Facility Name: Symphony At The Tillers  
IDPH License ID Number: 0054015  
Fiscal Year End: 12/31/18

**Schedule 20A**

**XVIII. Staffing and Salary Costs**  
**Line 32 Other Health Care (specify):**

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coordinator	5,247	5,953	205,729	\$ 34.56
Unit Manager	6,754	7,663	264,801	\$ 34.56
<b>Total - Line 32 Other Health Care (specify):</b>	<b>12,001</b>	<b>13,616</b>	<b>470,530</b>	

Facility Name & ID Number **Symphony At The Tillers**

# **0054015**

Report Period Beginning: **01/01/18**

Ending: **12/31/18**

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Lisa Williams	Administrator	0	\$ 91,183	Workers' Compensation Insurance	\$ 127,751	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	31,543	Advertising: Employee Recruitment	2,781	
				FICA Taxes	294,740	Health Care Worker Background Check		
				Employee Health Insurance	132,076	(Indicate # of checks performed <u>241</u> )	2,891	
				Employee Meals		Patient Background Checks <u>633</u>	7,590	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscription	2,690	
				Pension Contribution	1,695	Licenses & Permits	7,595	
				Employee Physical Exams	8,053	Allocated from Maestro Consulting Services	2,688	
				Other Employee Benefits	7,228	Health Care Council on LTC	9,369	
				401K	8,302	Less: Lobbying dues	(4,685)	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 91,183	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 611,388		\$ 32,909		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Maestro Consulting Services - Management Fees (Eliminated in Col. 7)			\$ 575,188			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	2,277
							Maestro allocation	542
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 575,188	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 2,819	
C. Professional Services								
Vendor/Payee	Type			Amount				
See Schedule 21C				\$ 269,114				
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 269,114					

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name: Symphony At The Tillers  
 IDPH License ID Number: 0054015  
 Fiscal Year End: 12/31/18

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**  
**C. Professional Services**

Vendor	Type	Amount
Ability Network, Inc.	Secure Exchange Managed Services	6,783
Achieve Accreditation	Accreditation	8,446
Allscripts, LLC	Pharmacy Consulting	2,901
Alteryx, Inc.	Data Analytics	531
American Express	Internet	2,216
AT&T	Internet	1,225
CATS-Applicant Tracking System	Recruitment life cycle	66
Cerida Investment Corp.	Business Services	225
Cisco Systems Capital Corp.	Software for copiers	1,483
Comcast Cable	Internet	27,277
Corporation Service Company	Annual Filing	761
Creative Technology Solutions	IT Support	19,727
Dart Chart	Software	10,432
DataRobot Inc.	Computer Services	653
Davis & Kuelthau, S.C.	Legal	135
Digital Marketing SEO & Web design	Branding	210
Direct Supply Inc.	Business Services	1,164
Duane Morris	Legal	
Formation Healthcare Group	Monthly Subscription Fee	530
FYI Systems Inc.	Computer IT	219
Gutnicki LLP	Legal	162
Health Data Systems Inc.	Programming	4,605
Huston May & Faye, LLC	Legal	2,511
HIPP Law Office	Collections	
IVANS/PBJ	Access Fees	2,699
Jan Paul Storey	Business Consulting	44
Language Line Services	Phone Interpretation	1,200
Life Safety Resources, LLC	Testing of safety systems	
LTC Consulting Services	Collection Agency	22,312
Maestro Consulting Services	Consulting Services	31,068
McCabe Kirshner P.C.	Business Consulting	1,800
McCabe Kirshner P.C.	Legal	28,696
Managed Care Group, LLC	IT Support	1,466
Marcum LLP	Accounting	5,232
Market Metrix	Customer Employee Metrix Subscription	449
MTS Consulting, LLC	Tax Consulting	1,459
Mood Media	Branding	
Much Shelist	Legal	
National Datacare Corporation	Trust fund and Medicaid billing services	841
Nexuscomm, LLC	Cable	1,414
Neal, Gerber, Eisenberg, LLP	Legal	31
On Shift	Scheduling Software	6,198
Patient Ping	Care Coordination Network	1,500
Personnel Planners, Inc.	Unemployment Consulting	2,375
Point Click Care Technologies, LLC	Cloud based software services	22,256
Polsinelli PC	IDPH Request	1,037
Prime Care Technologies	PBJ Reporting Module Access Fee	168
Real Time Medical Systems, LLC	Clinical and Financial Analytics Service	2,145
Resolute Healthcare Solutions	Healthcare Consulting	
RSM US LLP	Accounting	28,023
SB2 Inc.	Business Consulting	1,114
Stone, Pogrud & Korey	Legal	3,382
Scott Norton	Computer Consulting	332
Snowflake Computing, Inc.	Computer Services	350
Telemedicine Solutions, LLC	Wound Rounds Care	6,234
Transworld Systems, Inc.	Invoice System	235
Wencel Worldwide, Inc.	Branding	4,480
Petty Cash	Various	101
Accrual Legal	Legal	(1,789)
<b>Total (agree to Schedule V, line 19, column 3)</b>		<b>269,114</b>
Allocated from Management Company Professional Services		46,145
Less: Non-Allowable Legal Fees		(1,456)
Reclass of legal		1,791
<b>Total (agree to Schedule V, line 19, column 8)</b>		<b>315,594</b>

Facility Name & ID Number Symphony At The Tillers# 0054015

Report Period Beginning:

01/01/18

Ending:

12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Health Care Council on LTC-\$9,369
- (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? 5 Year
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line 10
- (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. \$ 152,973  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 1  
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? Yes  
Firm Name: RSM US LLP
- (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.