

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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.

I. IDPH License ID Number: <u>0040022</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>California Gardens N. & R.</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/12</u> to <u>12/31/12</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. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
Address: <u>2829 S. California</u> <u>Chicago</u> <u>60608</u>			
NumberCityZip Code			
County: <u>Cook</u>			
Telephone Number: <u>(773) 847-8061</u> Fax # <u>(773) 847-1603</u>			
HFS ID Number: <u>363961687001</u>		Officer or Administrator of Provider Paid Preparer	
Date of Initial License for Current Owners: <u>07/01/94</u>			
Type of Ownership:			
☐ VOLUNTARY, NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code <u> </u> ☒ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☒ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other <u> </u> ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other <u> </u>			
In the event there are further questions about this report, please contact:			
Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236-1111</u>			
Email Address: <u>slavenda@frrcpas.com</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R.

0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	<u>297</u>	Skilled (SNF)	<u>297</u>	<u>108,702</u>	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	<u>297</u>	TOTALS	<u>297</u>	<u>108,702</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			<u>6,566</u>	<u>6,566</u>	8
9	SNF/PED					9
10	ICF	<u>89,252</u>	<u>4,307</u>	<u>4,082</u>	<u>97,641</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>89,252</u>	<u>4,307</u>	<u>10,648</u>	<u>104,207</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.86%

D. How many bed-hold days during this year were paid by the Department? 23 (Do not include bed-hold days in Section B.)

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

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

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

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 07/01/1994

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 07/01/1994 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 297 and days of care provided 6,335

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2012 Fiscal Year: 12/31/2012

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

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	384,661	76,009	18,248	478,918		478,918		478,918			1
2	Food Purchase		467,096		467,096	(1,636)	465,460	(193)	465,267			2
3	Housekeeping	38,848	39,724	307,907	386,479		386,479		386,479			3
4	Laundry		41,087	154,706	195,793		195,793		195,793			4
5	Heat and Other Utilities			224,295	224,295		224,295	(7,355)	216,940			5
6	Maintenance	182,917	49,642	159,410	391,969		391,969	7,112	399,081			6
7	Other (specify):*											7
8	TOTAL General Services	606,426	673,558	864,566	2,144,550	(1,636)	2,142,914	(436)	2,142,478			8
	B. Health Care and Programs											
9	Medical Director			49,100	49,100		49,100		49,100			9
10	Nursing and Medical Records	4,098,127	674,762	27,659	4,800,548		4,800,548	(117,580)	4,682,968			10
10a	Therapy	43,831			43,831		43,831		43,831			10a
11	Activities	89,494	9,737		99,231		99,231	659	99,890			11
12	Social Services	349,185		1,920	351,105		351,105		351,105			12
13	CNA Training											13
14	Program Transportation			7,336	7,336		7,336		7,336			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,580,637	684,499	86,015	5,351,151		5,351,151	(116,921)	5,234,230			16
	C. General Administration											
17	Administrative	144,910		862,978	1,007,888		1,007,888	(811,510)	196,378			17
18	Directors Fees											18
19	Professional Services			124,362	124,362	(9,755)	114,607	(6,383)	108,224			19
20	Dues, Fees, Subscriptions & Promotions			126,497	126,497		126,497	(59,940)	66,557			20
21	Clerical & General Office Expenses	224,793	42,252	1,059,947	1,326,992		1,326,992	(824,217)	502,775			21
22	Employee Benefits & Payroll Taxes			1,102,209	1,102,209	1,636	1,103,845		1,103,845			22
23	Inservice Training & Education											23
24	Travel and Seminar			9,570	9,570		9,570	(2,400)	7,170			24
25	Other Admin. Staff Transportation			2,524	2,524		2,524	2,074	4,598			25
26	Insurance-Prop.Liab.Malpractice			782,594	782,594		782,594	16,327	798,921			26
27	Other (specify):*							55,280	55,280			27
28	TOTAL General Administration	369,703	42,252	4,070,681	4,482,636	(8,119)	4,474,517	(1,630,769)	2,843,748			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,556,766	1,400,309	5,021,262	11,978,337	(9,755)	11,968,582	(1,748,125)	10,220,457			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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			147,591	147,591		147,591	250,089	397,680			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			119,272	119,272		119,272	685,157	804,429			32
33	Real Estate Taxes					9,755	9,755	317,552	327,307			33
34	Rent-Facility & Grounds			2,817,856	2,817,856		2,817,856	(2,816,217)	1,639			34
35	Rent-Equipment & Vehicles			30,474	30,474		30,474	7,092	37,566			35
36	Other (specify):*							67,260	67,260			36
37	TOTAL Ownership			3,115,193	3,115,193	9,755	3,124,948	(1,489,066)	1,635,882			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		449,080	902,671	1,351,751		1,351,751	(11,915)	1,339,836			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			588,962	588,962		588,962		588,962			42
43	Other (specify):*	201,633		179,266	380,899		380,899	(380,899)	(0)			43
44	TOTAL Special Cost Centers	201,633	449,080	1,670,899	2,321,612		2,321,612	(392,814)	1,928,798			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,758,399	1,849,389	9,807,354	17,415,142		17,415,142	(3,630,006)	13,785,136			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(10,649)	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	(61,188)	30		9
10	Interest and Other Investment Income	(5,665)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(193)	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	(208)	21		18
19	Entertainment	(2,923)	24		19
20	Contributions	(23,725)	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	(969,383)	21		24
25	Fund Raising, Advertising and Promotional	(29,682)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(682,395)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,786,011)		\$	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)	(1,843,995)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,843,995)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (3,630,006)		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

SEE ACCOUNTANTS' COMPILATION REPORT

Report Period Beginning:

Ending:

ID#

0040022

01/01/12

12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty Income	\$ (103)	10	1
2	Patient Needs	(11,626)	10	2
3	Patient Clothing	(7,399)	10	3
4	Veterans' Expenses	(123,726)	10	4
5	Marketing Salaries	(161,101)	43	5
6	Community & Guest Related Salaries	(64,730)	21	6
7	Bank Charges	(21,462)	21	7
8	Record Copies	(1,450)	10	8
9	Interest on R/E Tax Refund from Class Action	(1,983)	21	9
10	Non-Allowable Management Fees	(179,267)	43	10
11	Building Company Professional Fees	(11,170)	19	11
12	Building Company Amortization	(6,573)	36	12
13	Building Company Miscellaneous Liceses & Penalties	(305)	20	13
14	Building Company Bank Fees	(713)	21	14
15	Building Company Audit Fees	(5,691)	19	15
16	Building Company Replacement Tax	(8,755)	21	16
17	Annual Report	(175)	20	17
18	Non-Allowable and Out of Period Legal Fees	(10,909)	19	18
19	Additional R&M	7,603	06	19
20	Capitalized R&M	(9,046)	06	20
21	COPE Dues	(7,057)	20	21
22	Collection Expense	(16,051)	21	22
23	Web Media	(175)	21	23
24	Guest Related Salaries	(40,531)	43	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	(682,395)		49

ID#

0040022

Report Period Beginning:

01/01/12

Ending:

12/31/12

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
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70				21
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72				23
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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				49

Summary A

12/31/12

[illegible]

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(61,188)	299,602	11,508	167								250,089	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(5,665)	688,495	2,205	122								685,157	32
33	Real Estate Taxes		308,107	9,445									317,552	33
34	Rent-Facility & Grounds		(2,816,795)	578									(2,816,217)	34
35	Rent-Equipment & Vehicles			6,629	464								7,092	35
36	Other (specify):*	(6,573)	73,833										67,260	36
37	TOTAL Ownership	(73,426)	(1,446,758)	30,364	754								(1,489,066)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(11,915)						(11,915)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(380,899)											(380,899)	43
44	TOTAL Special Cost Centers	(380,899)					(11,915)						(392,814)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,786,011)	(1,404,094)	(413,026)	(14,960)		(11,915)						(3,630,006)	45

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	Rent	\$ 2,816,795	California Gardens Associates	100.00%	\$	(2,816,795)	1
2	V	32	Interest	284	California Gardens Associates	100.00%	688,779	688,495	2
3	V	19	Professional Fees		California Gardens Associates	100.00%	11,170	11,170	3
4	V	30	Depreciation		California Gardens Associates	100.00%	299,602	299,602	4
5	V	36	Amortization		California Gardens Associates	100.00%	6,573	6,573	5
6	V	33	Real Estate Tax		California Gardens Associates	100.00%	308,107	308,107	6
7	V	26	Hazard Insurance		California Gardens Associates	100.00%	16,030	16,030	7
8	V	20	Misc Licenses & Penalties		California Gardens Associates	100.00%	305	305	8
9	V	36	MIP Expenses		California Gardens Associates	100.00%	67,260	67,260	9
10	V	21	Bank Charges		California Gardens Associates	100.00%	713	713	10
11	V	19	Audit Service		California Gardens Associates	100.00%	5,691	5,691	11
12	V	21	Il Replacement Tax		California Gardens Associates	100.00%	8,755	8,755	12
13	V								13
14	Total			\$ 2,817,079			\$ 1,412,985	\$ * (1,404,094)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$	NUCARE SERVICES CORP.	100.00%	\$ 3,294	\$ 3,294	15
16	V	6	REPAIRS AND MAINT.		NUCARE SERVICES CORP.	100.00%	8,473	8,473	16
17	V	10	CLINICAL SALARIES		NUCARE SERVICES CORP.	100.00%	10,387	10,387	17
18	V	17	ADMIN. - NON-OWNER		NUCARE SERVICES CORP.	100.00%	41,978	41,978	18
19	V	19	PROFESSIONAL FEES		NUCARE SERVICES CORP.	100.00%	4,526	4,526	19
20	V	20	FEES SUBSCRIPTIONS		NUCARE SERVICES CORP.	100.00%	587	587	20
21	V	21	CLERICAL & GENERAL		NUCARE SERVICES CORP.	100.00%	219,956	219,956	21
22	V	24	SEMINARS AND EDUCATION		NUCARE SERVICES CORP.	100.00%	153	153	22
23	V	25	ADMIN. STAFF TRAVEL		NUCARE SERVICES CORP.	100.00%	1,593	1,593	23
24	V	26	INSURANCE		NUCARE SERVICES CORP.	100.00%	169	169	24
25	V	27	EMPLOYEE BEN. GEN. ADMIN.		NUCARE SERVICES CORP.	100.00%	52,686	52,686	25
26	V	30	DEPRECIATION		NUCARE SERVICES CORP.	100.00%	11,508	11,508	26
27	V	32	INTEREST EXPENSE		NUCARE SERVICES CORP.	100.00%	2,205	2,205	27
28	V	33	REAL ESTATE TAX		NUCARE SERVICES CORP.	100.00%	9,445	9,445	28
29	V	34	PARKING LOT RENT		NUCARE SERVICES CORP.	100.00%	578	578	29
30	V	35	EQUIPMENT RENTAL		NUCARE SERVICES CORP.	100.00%	6,629	6,629	30
31	V	17	ADMIN. - G. JENICH		NUCARE SERVICES CORP.	100.00%	9,489	9,489	31
32	V	27	EMP. BEN. - G. JENICH		NUCARE SERVICES CORP.	100.00%	634	634	32
33	V								33
34	V	17	BOOKKEEPING FEES	797,316	NUCARE SERVICES CORP.	100.00%		(797,316)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 797,316			\$ 384,290	\$ * (413,026)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	6	REPAIRS / MINOR EQUIPMENT	\$	CLINICAL CONSULTING SERVICES, LLC	100.00%	\$ 81	\$ 81	15
16	V	10	CLINICAL SALARIES		CLINICAL CONSULTING SERVICES, LLC	100.00%	16,337	16,337	16
17	V	11	ACTIVITY CONSULTANT		CLINICAL CONSULTING SERVICES, LLC	100.00%	659	659	17
18	V	19	PROFESSIONAL FEES		CLINICAL CONSULTING SERVICES, LLC	100.00%			18
19	V	20	DUES, LICENSE & INSPECTION		CLINICAL CONSULTING SERVICES, LLC	100.00%	113	113	19
20	V	21	OFFICE WAGES		CLINICAL CONSULTING SERVICES, LLC	100.00%	28,348	28,348	20
21	V	21	OFFICE EXPENSE		CLINICAL CONSULTING SERVICES, LLC	100.00%	1,471	1,471	21
22	V	24	CONTINUING EDUCATION / SEMINAR		CLINICAL CONSULTING SERVICES, LLC	100.00%	369	369	22
23	V	25	AUTO EXPENSE		CLINICAL CONSULTING SERVICES, LLC	100.00%	481	481	23
24	V	26	AUTO INSURANCE		CLINICAL CONSULTING SERVICES, LLC	100.00%	128	128	24
25	V	27	PAYROLL TAXES		CLINICAL CONSULTING SERVICES, LLC	100.00%	1,968	1,968	25
26	V	27	OTHER EMPLOYEE BENEFITS		CLINICAL CONSULTING SERVICES, LLC	100.00%	(8)	(8)	26
27	V	30	DEPRECIATION		CLINICAL CONSULTING SERVICES, LLC	100.00%	167	167	27
28	V	32	INTEREST		CLINICAL CONSULTING SERVICES, LLC	100.00%	122	122	28
29	V	34	RENT		CLINICAL CONSULTING SERVICES, LLC	100.00%			29
30	V	35	AUTO LEASE		CLINICAL CONSULTING SERVICES, LLC	100.00%	464	464	30
31	V								31
32	V	17	ADMINISTRATIVE FEES	65,661	CLINICAL CONSULTING SERVICES, LLC	100.00%		(65,661)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 65,661			\$ 50,701	\$ * (14,960)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 230,572	DIAMOND INSURANCE	100.00%	\$ 230,572	\$	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			\$ 230,572			\$ 230,572	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	39	DME and Medical Supplies	64,858	Integra Healthcare Equipment	100.00%	52,943	\$ (11,915)	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			\$ 64,858			\$ 52,943	\$ * (11,915)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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			\$			\$	\$	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

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			\$			\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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			\$			\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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			\$			\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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			\$			\$	\$	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

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	4.750%	CHEVY CHASE CORP. D/B/A BRONZEVILLE PARK NURSING & REH	CHICAGO	CALIFORNIA GARDENS ASSOC	LINCOLNWOOD	BUILDING CO.	1
2	GARY HOKIN	25.000%	CLAREMONT EXTENDED HEALTHCARE, L.L.C.	BUFFALO GROVE	CLINICAL CONSULTING SERV.	LINCOLNWOOD	CLINICAL CONSULTING	2
3	GERRY JENICH	5.000%	CLARIDGE IMPERIAL, LTD.	CHICAGO	QUEST SERVICES CORP.	LINCOLNWOOD	MARKETING	3
4	RAJCHENBACH FAMILY TRUST	4.750%	JACKSON CORP.	CHICAGO	SEASONS HOSPICE	PARK RIDGE	HOSPICE	4
5	ROBERT HARTMAN	55.750%	MONROE CORP.	CHICAGO	DIAMOND INSURANCE	NORTHBROOK	WORKERS COMP INS	5
6	MARK HOLLANDER DISCRETIONARY TRUST	1.583%	THE RENAISSANCE AT 87TH STREET, INC.	CHICAGO	7257 N. LINCOLN AVENUE, LLC	LINCOLNWOOD	BUILDING RENTAL	6
7	SHARON HOLLANDER DISCRETIONARY TRUST	1.583%	ARIA POST ACUTE CARE	HILLSIDE	NUCARE SERVICES	LINCOLNWOOD	BOOKEEPING	7
8	FEIGE C. KNOBEL DISCRETIONARY TRUST	1.583%	THE RENAISSANCE AT MIDWAY, INC.	CHICAGO	KFT SERVICES, LLC	LINCOLNWOOD	MANAGEMENT CO.	8
9			THE RENAISSANCE AT SOUTH SHORE, INC.	CHICAGO	DRAKE LOUIS ENTERPRISE, LI	LINCOLNWOOD	MANAGEMENT CO.	9
10			RENAISSANCE EAST	MESA, ARIZONA	INTERGRA HEALTHCARE EQU	ELMHURST	DME & MEDICAL SUPPLIES	10
11			RENAISSANCE PARK SOUTH,LLC	CHICAGO	LIFELINE AMBULANCE, LLC	CHICAGO	AMBULANCE	11
12			RENAISSANCE VILLAGE AL	MESA, ARIZONA				12
13			RENAISSANCE VILLAGE IL	MESA, ARIZONA				13
14			RENAISSANCE WEST	MESA, ARIZONA				14
15			CLAREMONT - HANOVER PARK	HANOVER PARK				15
16			SEVEN OAKS	GLENDALE, WISC.				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

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

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	Gerry Jenich	Owner	Administrative	5%	See Attached	1.9	4.75%	Alloc. Salary	\$ 9,489	17-7	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	\$ 9,489		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: 01/01/12 Ending: 12/31/12

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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 NUCARE SERVICES CORP.
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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	AVAIL. CENSUS DAYS	1,228,556	15	\$ 37,226	\$	108,702	\$ 3,294	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	1,228,556	15	95,768		108,702	8,473	2
3	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	1,228,556	15	117,394	117,394	108,702	10,387	3
4	17	ADMIN. - NON-OWNER	AVAIL. CENSUS DAYS	1,228,556	15	474,443	462,325	108,702	41,978	4
5	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,228,556	15	51,153		108,702	4,526	5
6	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	1,228,556	15	6,629		108,702	587	6
7	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	1,228,556	15	2,485,957	1,190,733	108,702	219,956	7
8	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,228,556	15	1,734		108,702	153	8
9	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	1,228,556	15	18,004		108,702	1,593	9
10	26	INSURANCE	AVAIL. CENSUS DAYS	1,228,556	15	1,913		108,702	169	10
11	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	1,228,556	15	595,462		108,702	52,686	11
12	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,228,556	15	130,061		108,702	11,508	12
13	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	1,228,556	15	24,917		108,702	2,205	13
14	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,228,556	15	106,750		108,702	9,445	14
15	34	PARKING LOT RENT	AVAIL. CENSUS DAYS	1,228,556	15	6,532		108,702	578	15
16	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,228,556	15	74,917		108,702	6,629	16
17	17	ADMIN. - G. JENICH	AVG. HOURS WORKED	10	5	50,000	50,000	2	9,489	17
18	27	EMP. BEN. - G. JENICH	AVG. HOURS WORKED	10	5	3,340		2	634	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,282,199	\$ 1,820,453		\$ 384,290	25

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

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 CLINICAL 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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	6	REPAIRS / MINOR EQUIPMEN	BED DAYS AVAILABLE	1,228,556	15	\$ 920	\$	108,702	\$ 81	1
2	10	CLINICAL SALARIES	BED DAYS AVAILABLE	1,228,556	15	184,643	184,643	108,702	16,337	2
3	11	ACTIVITY CONSULTANT	BED DAYS AVAILABLE	1,228,556	15	7,452	7,452	108,702	659	3
4	19	PROFESSIONAL FEES	BED DAYS AVAILABLE	1,228,556	15			108,702		4
5	20	DUES, LICENSE & INSPECTION	BED DAYS AVAILABLE	1,228,556	15	1,272		108,702	113	5
6	21	OFFICE WAGES	BED DAYS AVAILABLE	1,228,556	15	320,385	320,385	108,702	28,348	6
7	21	OFFICE EXPENSE	BED DAYS AVAILABLE	1,228,556	15	16,624		108,702	1,471	7
8	24	CONTINUING EDUCATION / S	BED DAYS AVAILABLE	1,228,556	15	4,175		108,702	369	8
9	25	AUTO EXPENSE	BED DAYS AVAILABLE	1,228,556	15	5,436		108,702	481	9
10	26	AUTO INSURANCE	BED DAYS AVAILABLE	1,228,556	15	1,447		108,702	128	10
11	27	PAYROLL TAXES	BED DAYS AVAILABLE	1,228,556	15	22,241		108,702	1,968	11
12	27	OTHER EMPLOYEE BENEFITS	BED DAYS AVAILABLE	1,228,556	15	(91)		108,702	(8)	12
13	30	DEPRECIATION	BED DAYS AVAILABLE	1,228,556	15	1,892		108,702	167	13
14	32	INTEREST	BED DAYS AVAILABLE	1,228,556	15	1,384		108,702	122	14
15	34	RENT	BED DAYS AVAILABLE	1,228,556	15			108,702		15
16	35	AUTO LEASE	BED DAYS AVAILABLE	1,228,556	15	5,242		108,702	464	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 573,023	\$ 512,480		\$ 50,701	25

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

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 Diamond Insurance
Street Address 40 Skokie Blvd., Suite 105
City / State / Zip Code Northbrook, IL 60062
Phone Number (847) 599-1002
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	Dirrect Allocation			\$	\$		\$ 230,572	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					\$	\$		\$ 230,572	25

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

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 Integra Healthcare Equipment, LLC
Street Address 747 Church Road
City / State / Zip Code Elmhurst, IL
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 and Medical Supplies	Direct Allocation					52,943	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				\$	\$		\$ 52,943	25

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

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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

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			\$	13,348,080			\$	688,779	1	
2													2	
3													3	
4													4	
5	See Supplemental Schedule												5	
	Working Capital													
6	Bank of America		X	Working Capital				3,500,000				119,272	6	
7													7	
8	See Supplemental Schedule												8	
9	TOTAL Facility Related						\$	16,848,080				\$	808,051	9
	B. Non-Facility Related*													
10	Interest Income		X									(5,665)	10	
11	Interest Income- Building Co.		X									(284)	11	
12	Allocated From NuCare		X									2,205	12	
13	See Supplemental Schedule											122	13	
14	TOTAL Non-Facility Related						\$					\$	(3,622)	14
15	TOTALS (line 9+line14)						\$	16,848,080				\$	804,429	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 67,260 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.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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							\$				\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8							\$				\$	8							
9												9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital											14							
	B. Non-Facility Related*																		
15	Allocated From CCS		X				\$				\$	122	15						
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											122	20						

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

** 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

[illegible]

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.

SEE ACCOUNTANTS' COMPILATION REPORT

FACILITY NAME California Gardens N. & R. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040022

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () FAX #: ()

Enter the tax index number and real estate tax assessed for 2011 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 2011.

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: 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. 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 Office of Health Finance at (217) 782-1630.

2000 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

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 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 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
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 & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

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

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	193,025	1987	\$ 300,000	1
2	Allocated From NuCare /CCS			13,449	2
3	TOTALS	193,025		\$ 313,449	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R.

#

0040022

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	297			1977	\$ 4,708,760	\$ 299,602		\$ 176,340	\$ (123,262)	\$ 2,887,114	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	1,207	1,207	14,483	20	
21	Various			1994	8,195		20	410	410	4,917	21	
22	Various			1995	17,230		20	862	862	15,217	22	
23	Various			1996	46,848		20	2,342	2,342	38,176	23	
24	Various			1997	70,702		20	3,482	3,482	55,345	24	
25	Various			1998	33,854		20	1,693	1,693	24,625	25	
26	Various			1999	103,092		20	5,155	5,155	69,494	26	
27	Various			2000	194,600		20	9,730	9,730	124,512	27	
28	Various			2001	75,921		20	3,796	3,796	43,859	28	
29	Various			2002	45,162		20	2,442	2,442	37,299	29	
30	Various			2003	55,404		20	2,576	2,576	41,321	30	
31	Various			2004	32,888		20	1,913	1,913	16,662	31	
32	Various			2005	23,434		20	1,690	1,690	17,255	32	
33	Various			2006	22,990		20	2,008	2,008	18,992	33	
34	Various			2008	6,857		20	343	343	1,400	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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									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)		347,336			26,786	26,786	181,272	67
68	Related Party Allocations (Pages 12H & 12I)		194,897	6,631		7,309	678	54,608	68
69	Financial Statement Depreciation			147,591			(147,591)		69
70	TOTAL (lines 4 thru 69)		\$ 6,130,460	\$ 453,824		\$ 250,083	\$ (203,741)	\$ 3,680,508	70

SEE ACCOUNTANTS' COMPILATION REPORT

**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:

01/01/12

Ending:

12/31/12

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,130,460	\$ 453,824		\$ 250,083	\$ (203,741)	\$ 3,680,508	1
2	Landscape Irrigation System	2009	19,897		20	1,327	1,327	4,644	2
3	Install New Solid State Door Operator And Linkage Arms	2009	9,221		20	461	461	1,844	3
4	Laminated Cabinetry; 2 Elevators Finish In Laminate; 6 Pcs Hand	2009	15,980		20	1,598	1,598	5,993	4
5	1St Floor Corridor Signage	2009	4,146		20	415	415	1,382	5
6	Landscaping Design	2009	4,970		20	332	332	1,160	6
7	Concrete Main Entrance And Sidewalks	2009	5,450		20	364	364	1,272	7
8	Elevator Improvement	2009	2,900		20	145	145	447	8
9	Floor Work, Ceilings, Wall Work, Lighting	2009	212,688		20	10,634	10,634	39,879	9
10	Floor Work, Ceilings, Wall Work, Lighting	2009	145,278		20	7,264	7,264	26,029	10
11	Remodel Basement, 1St, 2Nd & 4Rd Flr. Corridor & Res. Rms., Di	2010	59,811		20	5,981	5,981	17,943	11
12	Elevator Door Jam, Removed Comp. Processessing Unit And Repa	2010	3,794		20	379	379	1,107	12
13	1 Pvi Water Heater,	2010	17,265		20	1,439	1,439	4,076	13
14	2000 Lft Chair Rail 5/8" X 2 1/2"	2010	4,390		20	878	878	1,976	14
15	Service And Replace 19 Smoke Detectors; 1 Valve Tamper & Insta	2010	3,769		20	377	377	848	15
16	2000 Linear Ft. Chair Rail oak Color For 2Nd Floor	2011	4,390		20	439	439	878	16
17	2005 Linera Ft Chair Rail 5/8" X 2 1/2	2011	4,341		20	434	434	832	17
18	2 Custom Wraparound Ss Grab Bars, 2 Shower Rods, 2 Grab Bar	2011	2,856		20	286	286	476	18
19	1 Commercial Gas Water Heater	2011	6,807		20	1,361	1,361	2,269	19
20	Shower Room, 4 Wrap Around Grab Bars, 4 Shower Rods, 4 24" (	2011	4,784		20	478	478	718	20
21	Grab Bars/Remodeling For 3Rd Floor Shower Room	2011	4,924		20	492	492	698	21
22	Fire Pump Repair	2011	3,069		20	153	153	281	22
23	Elevator Repairs	2012	4,149		20	242	242	242	23
24	Door Levers	2012	5,465		20	46	46	46	24
25	Elevator Repair	2012	2,970		20	149	149	149	25
26	Elevator Repair	2012	3,059		20	153	153	153	26
27	Elevator Repair	2012	3,017		20	151	151	151	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	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
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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)		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,689,851	\$ 453,824		\$ 286,061	\$ (167,763)	\$ 3,795,999	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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:

01/01/12

Ending:

12/31/12

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 Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Various	2004	18,253		20	1,435	1,435	11,610	9
10	Various	2005	147,095		20	14,526	14,526	111,739	10
11	Interlocking Door Parts	2007	3,821		20	191	191	1,146	11
12	Clear Polish Wire Glass - 3 Rooms	2007	3,148		20	157	157	943	12
13	Clear Polish Wire Glass - 1 Room	2007	485		20	24	24	145	13
14	Cooling Tower	2007	36,990		20	1,850	1,850	11,099	14
15	2 Passenger Elevator	2007	6,721		20	336	336	2,016	15
16	Electrical Work	2007	17,065		20	853	853	5,119	16
17	Smoke Detectors and Standard Wire Bases	2007	3,509		20	175	175	1,051	17
18	Motor - Cooling Tower	2007	4,110		20	206	206	1,235	18
19	Tadiran IPx500 Telephone System	2008	21,467		20	2,147	2,147	10,735	19
20	Carpet; Armstrong Beckford	2008	7,103		20	355	355	1,775	20
21	Remote Annunciator Panel for Basement Generator	2008	3,852		20	193	193	965	21
22	Headend Installation and Home Run Wiring to Roof	2008	13,039		20	1,304	1,304	6,520	22
23	Change Heights of Outlets	2008	2,625		20	131	131	655	23
24	Video Monitoring System	2008	3,713		20	186	186	930	24
25	Outdoor Lighting	2008	8,415		20	421	421	2,105	25
26	CCTV to Monitor Floors	2008	3,469		20	173	173	865	26
27	Varieties of Burning Bushes	2008	8,175		20	409	409	2,045	27
28	Installation of Video Multiplexer Recorder	2008	2,710		20	136	136	680	28
29	Asphalt Paving Work	2008	4,350		20	218	218	1,090	29
30	Landscape Irrigation System	2008	18,000		20	900	900	4,500	30
31	New Elevator Door	2008	9,221		20	461	461	2,305	31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company Information Continued		\$	\$		\$	\$	\$	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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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$347,336	\$		\$26,786	\$26,786	\$181,272	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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:

01/01/12

Ending:

12/31/12

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 Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from NuCare 7257 N Lincoln Ave	2004	114,669	2,940	20	3,276	336	29,896	3
4	Allocated from Clinical Consulting Srvs 7257 N. Lincoln Ave	2004	6,371	163	20	182	19	1,661	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from NuCare	2003	1,036	59	20	52	(7)	473	9
10	Allocated from NuCare	2004	21,041	1,202	20	1,053	(149)	9,174	10
11	Allocated from NuCare	2005	1,247	71	20	62	(9)	490	11
12	Allocated from NuCare	2006	1,691	97	20	85	(12)	538	12
13	Allocated from NuCare	2008	1,783	102	20	89	(13)	379	13
14	Allocated from NuCare	2009	28,705	1,639	20	1,435	(204)	5,182	14
15	Allocated from NuCare	2010	4,411	252	20	221	(31)	553	15
16	Allocated from NuCare	2011	238	14	20	12	(2)	23	16
17	Allocated from NuCare	2012	265	15	20	10	(5)	10	17
18									18
19	Allocated from NuCare 7257 N Lincoln Ave	2005	10,453	73	20	675	602	4,932	19
20	Allocated from NuCare 7257 N Lincoln Ave	2004	2,279		20	114	114	969	20
21									21
22	Allocated from Clinical Consulting Srvs 7257 N. Lincoln Ave	2005	581	4	20	37	33	274	22
23	Allocated from Clinical Consulting Srvs 7257 N. Lincoln Ave	2004	127		20	6	6	54	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party Information Continued								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
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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 (12H & 12I lines 1 thru 33)		\$194,897	\$6,631		\$7,309	\$678	\$54,608	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$906,756	\$4,154	\$108,104	\$103,950	10	\$630,048	71
72	Current Year Purchases	58,439	845	3,347	2,502	10	3,347	72
73	Fully Depreciated Assets	422,643		9	9	10	422,641	73
74								74
75	TOTALS	\$1,387,837	\$4,999	\$111,460	\$106,461		\$1,056,036	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		1996 FORD WAGON	1997	\$21,161	\$	\$	\$	5	\$21,160	76
77		Allocated From NuCare	2012	784	45	159	114	5	379	77
78										78
79										79
80	TOTALS			\$21,945	\$45	\$159	\$114		\$21,539	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)	\$8,413,082	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$458,868	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$397,680	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(61,188)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,873,575	85

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

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

G. Construction-in-Progress

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

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

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

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	Storage				1,061			5
6	Allocated From Nucare (Parking Lot)				578			6
7	TOTAL				\$ 1,639			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:
- *

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: \$ 26,337
- 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 Van Gohen	\$	\$ 10,766	17
18	Allocated from CCS			464	18
19					19
20					20
21	TOTAL		\$	\$ 11,230	21

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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* 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.

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

☒ 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

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		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)	\$			

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$		\$ 334,480	\$		\$ 334,480	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			168,662			168,662	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			384,348			384,348	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				319,135		319,135	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					15,181	129,945		145,126	13
14	TOTAL			\$		\$ 902,671	\$ 449,080		\$ 1,351,751	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,940	\$ 330,256	1
2	Cash-Patient Deposits	36,384	36,384	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,483,298	4,596,939	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	20,000	20,000	5
6	Prepaid Insurance	147,037	147,037	6
7	Other Prepaid Expenses	4,135	66,128	7
8	Accounts Receivable (owners or related parties)	663,476	663,476	8
9	Other(specify): See Attached Schedule	19,204	580,294	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,377,474	\$ 6,440,514	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,151,920	13
14	Buildings, at Historical Cost		3,973,900	14
15	Leasehold Improvements, at Historical Cost	1,035,840	6,758,485	15
16	Equipment, at Historical Cost	1,243,980	2,093,324	16
17	Accumulated Depreciation (book methods)	(1,743,516)	(7,975,135)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		254,014	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(54,228)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 536,304	\$ 6,202,280	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,913,778	\$ 12,642,794	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,408,372	\$ 2,408,371	26
27	Officer's Accounts Payable		112,358	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,500,000	3,500,000	29
30	Accrued Salaries Payable	574,761	574,761	30
31	Accrued Taxes Payable (excluding real estate taxes)	49,751	49,751	31
32	Accrued Real Estate Taxes(Sch.IX-B)		369,557	32
33	Accrued Interest Payable		56,952	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	9,880	9,880	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	418,147	418,147	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,960,911	\$ 7,499,777	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,348,080	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 13,348,080	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,960,911	\$ 20,847,857	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,047,133)	\$ (8,205,063)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,913,778	\$ 12,642,794	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (17,421)	1
2	Restatements (describe):		2
3	Hazard Insurance	(29,298)	3
4	Hazard Insurance - Deductible Expenses	(112,771)	4
5	Rounding	(1)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (159,491)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(887,642)	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)	\$ (887,642)	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)	\$ (1,047,133)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,568,025	1
2	Discounts and Allowances for all Levels	(969,798)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,598,227	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,321,540	6
7	Oxygen	14,823	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,336,363	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	428,816	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	64,985	19
20	Radiology and X-Ray	23,480	20
21	Other Medical Services	52,519	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 569,800	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,665	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,665	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	17,445	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,445	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,527,500	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,144,550	31
32	Health Care	5,351,151	32
33	General Administration	4,482,636	33
	B. Capital Expense		
34	Ownership	3,115,193	34
	C. Ancillary Expense		
35	Special Cost Centers	1,732,650	35
36	Provider Participation Fee	588,962	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,415,142	40
41	Income before Income Taxes (line 30 minus line 40)**	(887,642)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (887,642)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 11,172,317	44
45	Private Pay - Net Inpatient Revenue	5,688	45
46	Medicare - Net Inpatient Revenue	1,101,022	46
47	Other-(specify) CCHHS - Room and Board	727,728	47
48	Other-(specify) Managed Care/Hospice/Veterans	591,472	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,598,227	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.

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	2,951	3,153	\$ 106,053	\$ 33.64	1
2	Assistant Director of Nursing	1,094	1,197	50,123	41.87	2
3	Registered Nurses	29,602	32,741	907,651	27.72	3
4	Licensed Practical Nurses	60,446	65,478	1,689,144	25.80	4
5	CNAs & Orderlies	119,332	129,016	1,165,859	9.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,549	3,887	43,831	11.28	8
9	Activity Director	80	80	1,949	24.36	9
10	Activity Assistants	5,800	6,358	87,545	13.77	10
11	Social Service Workers	11,988	13,322	246,064	18.47	11
12	Dietician					12
13	Food Service Supervisor	2,026	2,251	63,964	28.42	13
14	Head Cook	1,623	8,333	125,846	15.10	14
15	Cook Helpers/Assistants	18,203	19,966	194,851	9.76	15
16	Dishwashers					16
17	Maintenance Workers	10,383	11,263	182,917	16.24	17
18	Housekeepers	3,441	3,680	38,848	10.56	18
19	Laundry					19
20	Administrator	2,002	2,163	133,398	61.67	20
21	Assistant Administrator					21
22	Other Administrative	166	166	11,512	69.35	22
23	Office Manager	1,966	2,125	60,224	28.34	23
24	Clerical	10,201	11,168	164,569	14.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	6,379	6,880	104,996	15.26	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,477	2,713	41,796	15.41	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	16,564	18,208	337,259	18.52	33
34	TOTAL (lines 1 - 33)	310,273	344,148	\$ 5,758,399 *	\$ 16.73	34

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	384	\$ 18,248	01-03	35
36	Medical Director	Monthly	49,100	09-03	36
37	Medical Records Consultant	Monthly	1,103	10-03	37
38	Nurse Consultant	600	12,260	10-03	38
39	Pharmacist Consultant	Monthly	14,296	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	32	1,920	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,016	\$ 96,927		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Rick Walworth	Administrator	0	\$ 129,658
Alison Elsner	Administrator	0	3,740
Sondra Mixdorf	Regional Dir of Oper	0	11,512
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 144,910
B. Administrative - Other			
Description			Amount
Bookkeeping Fee-NuCare Services Corp		\$	797,316
Administrative Fee-CCS			65,661
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		\$	862,978
C. Professional Services			
Vendor/Payee	Type		Amount
FR&R	Accounting	\$	21,421
See Attached	Legal		58,737
CES Consulting	HR & Payroll Consulting		71
Personnel Planners	UC Tax Consultant		3,844
E-Health Data Solutions	Computer Services		1,752
Health Data Systems/Equipment	Computer Services		4,671
Health Data Solutions	Computer Services		300
MDI Achieve	Computer Services		20,880
Optima HC Solutions	Computer Services		693
PSD Solutions	Computer Services		4,630
Tranworld System	Computer Services		700
See Supplemetal Schedule			6,664
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$	124,362
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	230,572
Unemployment Compensation Insurance			112,185
FICA Taxes			428,555
Employee Health Insurance			261,104
Employee Meals			1,636
Illinois Municipal Retirement Fund (IMRF)*			
City Taxes			3,976
Pension			40,633
Dental Insurance			5,031
Other Employee Benefits			16,070
401 K Matching			3,807
Vision Insurance			276
TOTAL (agree to Schedule V, line 22, col.8)		\$	1,103,845
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		\$	1,824
Advertising: Employee Recruitment			7,242
Health Care Worker Background Check (Indicate # of checks performed <u>831</u>)			26,565
Patient Background Checks			
IL Council on LTC			26,576
Dues & Subscriptions			754
Licenses & Inspections			2,897
Advertising & Promotions			29,682
See Supplemental Schedule			699
Less: Public Relations Expense		(	
Non-allowable advertising			(29,682)
Yellow page advertising		(	
TOTAL (agree to Sch. V, line 20, col. 8)		\$	66,558
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			6,648
Allocated From NuCare			153
Allocated From CCS			369
Entertainment Expense		(	
TOTAL (agree to Sch. V, line 24, col. 8)		\$	7,170

*** Attach copy of IMRF notifications**
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 - \$26,576

(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.

\$272

Line10

(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?

YESXNO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YESNOX

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.

\$588,962

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.

\$1,636

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 out of Schedule V?

Yes

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT