

		FOR BHF USE					

LL1

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

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: 0051821 Facility Name: McKinley Court Address: 500 W McKinley Ave Decatur 62526 County: Macon Telephone Number: (217) 875-0020 Fax #: (217) 875-0647 HFS ID Number: Date of Initial License for Current Owners: 01/01/2012 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Amanda Springborn Telephone Number: (314) 925-3838 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) (Title) Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) (Telephone) MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
---	--

Facility Name & ID Number **McKinley Court** # **0051821** Report Period Beginning: **01/01/2016** Ending: **12/31/2016**

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	308,459	54,662	10,878	373,999		373,999		373,999			1
2	Food Purchase		315,016		315,016		315,016		315,016			2
3	Housekeeping	214,064	46,691		260,755		260,755		260,755			3
4	Laundry	107,177	29,691	502	137,370		137,370		137,370			4
5	Heat and Other Utilities			135,405	135,405		135,405	1,552	136,957			5
6	Maintenance	49,235	906	183,922	234,063		234,063	17,430	251,493			6
7	Other (specify):* Mgmt. Co. Benefits							2,544	2,544			7
8	TOTAL General Services	678,935	446,966	330,707	1,456,608		1,456,608	21,526	1,478,134			8
	B. Health Care and Programs											
9	Medical Director			57,000	57,000		57,000		57,000			9
10	Nursing and Medical Records	2,888,131	129,545	68,621	3,086,297		3,086,297	97,877	3,184,174			10
10a	Therapy	15,496			15,496		15,496		15,496			10a
11	Activities	66,093		5,228	71,321		71,321		71,321			11
12	Social Services	56,549		2,874	59,423		59,423		59,423			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Mgmt. Co. Benefits							15,195	15,195			15
16	TOTAL Health Care and Programs	3,026,269	129,545	133,723	3,289,537		3,289,537	113,072	3,402,609			16
	C. General Administration											
17	Administrative	121,691		573,560	695,251		695,251	(545,678)	149,573			17
18	Directors Fees											18
19	Professional Services			273,003	273,003		273,003	(44,200)	228,803			19
20	Dues, Fees, Subscriptions & Promotions			18,824	18,824		18,824	8,045	26,869			20
21	Clerical & General Office Expenses	304,678	41,978	103,092	449,748		449,748	235,113	684,861			21
22	Employee Benefits & Payroll Taxes			858,010	858,010		858,010		858,010			22
23	Inservice Training & Education											23
24	Travel and Seminar			635	635		635	969	1,604			24
25	Other Admin. Staff Transportation			9,653	9,653		9,653	2,255	11,908			25
26	Insurance-Prop.Liab.Malpractice			260,349	260,349		260,349	2,637	262,986			26
27	Other (specify):* Mgmt. Co. Benefits							35,119	35,119			27
28	TOTAL General Administration	426,369	41,978	2,097,126	2,565,473		2,565,473	(305,740)	2,259,733			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,131,573	618,489	2,561,556	7,311,618		7,311,618	(171,142)	7,140,476			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			98,705	98,705		98,705	3,997	102,702			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			82,209	82,209		82,209	2,592	84,801			32
33	Real Estate Taxes			128,970	128,970		128,970	54,589	183,559			33
34	Rent-Facility & Grounds			1,682,339	1,682,339		1,682,339	4,722	1,687,061			34
35	Rent-Equipment & Vehicles			102,889	102,889		102,889	4,391	107,280			35
36	Other (specify):*											36
37	TOTAL Ownership			2,095,112	2,095,112		2,095,112	70,291	2,165,403			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			11,517	11,517		11,517		11,517			38
39	Ancillary Service Centers		274,124	1,479,000	1,753,124		1,753,124		1,753,124			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			306,625	306,625		306,625		306,625			42
43	Other (specify):* Non-Allowable Cos	159,045		889,540	1,048,585		1,048,585	(1,048,585)				43
44	TOTAL Special Cost Centers	159,045	274,124	2,686,682	3,119,851		3,119,851	(1,048,585)	2,071,266			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,290,618	892,613	7,343,350	12,526,581		12,526,581	(1,149,436)	11,377,145			45

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

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	(40,464)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	3	30		9
10	Interest and Other Investment Income	(734)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,749)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(11,535)	43		18
19	Entertainment				19
20	Contributions	(13,075)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(606,565)	43		24
25	Fund Raising, Advertising and Promotional	(6,951)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(10,214)	43		28
29	Other-Attach Schedule See Page 5A	(379,646)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,072,930)		\$	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)	(76,506)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (76,506)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,149,436)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Nonallowable marketing events	\$ (111,013)	43	1
2	Laboratory Costs	(791)	43	2
3	X-Ray Costs	(85,077)	43	3
4	Marketing Salary	(3,828)	43	4
5	Theft and Damages Loss	(106)	43	5
6	Greater Decatur Chamber of Commerce	(3,553)	20	6
7	Legal Expenses	(48)	19	7
8	Admission	(28,646)	43	8
9	Non Allowable collection fees	(20,013)	19	9
10	Non Allowable Guest & Community Relations	(126,571)	43	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(379,646)		49

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES

X 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			\$			\$	\$	1
2	V								2
3	V	N/A							3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ * 0	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Services-Other	\$ 1,293	Symphony Financial Services, LLC	100%	\$	(1,293)	15
16	V	21	Clerical & General Office Exp		Symphony Financial Services, LLC	100%	29,120	29,120	16
17	V	24	Travel & Seminar		Symphony Financial Services, LLC	100%	59	59	17
18	V	30	Depreciation		Symphony Financial Services, LLC	100%	2,600	2,600	18
19	V	32	Interest		Symphony Financial Services, LLC	100%	3,326	3,326	19
20	V	34	Rent-Facility & Grounds		Symphony Financial Services, LLC	100%	199	199	20
21	V	35	Rent-Equipment & Vehicles		Symphony Financial Services, LLC	100%	1	1	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			\$ 1,293			\$ 35,305	\$ * 34,012	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	<u>Utilities</u>	\$	<u>Maestro Consulting Services</u>	100%	\$ 1,552	\$ 1,552	15
16	V	6	<u>Maintenance Salaries</u>		<u>Maestro Consulting Services</u>	100%	14,210	14,210	16
17	V	6	<u>Maintenance Expenses</u>		<u>Maestro Consulting Services</u>	100%	3,220	3,220	17
18	V	7	<u>Employee Benefits - Maintenance</u>		<u>Maestro Consulting Services</u>	100%	2,544	2,544	18
19	V	10	<u>Clinical Salaries</u>		<u>Maestro Consulting Services</u>	100%	97,877	97,877	19
20	V	15	<u>Employee Benefits - Clinical</u>		<u>Maestro Consulting Services</u>	100%	15,195	15,195	20
21	V	17	<u>Administrative Salaries</u>	573,560	<u>Maestro Consulting Services</u>	100%	27,882	(545,678)	21
22	V	19	<u>Professional Fees</u>		<u>Maestro Consulting Services</u>	100%	28,277	28,277	22
23	V	20	<u>Dues, Fees, Subscriptions, etc.</u>		<u>Maestro Consulting Services</u>	100%	11,598	11,598	23
24	V	21	<u>Clerical & General Salaries</u>		<u>Maestro Consulting Services</u>	100%	183,183	183,183	24
25	V	21	<u>Clerical & General Expenses</u>		<u>Maestro Consulting Services</u>	100%	22,810	22,810	25
26	V	24	<u>Seminars And Education</u>		<u>Maestro Consulting Services</u>	100%	910	910	26
27	V	25	<u>Transportation</u>		<u>Maestro Consulting Services</u>	100%	2,255	2,255	27
28	V	26	<u>Insurance</u>		<u>Maestro Consulting Services</u>	100%	2,637	2,637	28
29	V	27	<u>Employee Benefits - Administrative</u>		<u>Maestro Consulting Services</u>	100%	35,119	35,119	29
30	V	30	<u>Depreciation</u>		<u>Maestro Consulting Services</u>	100%	1,394	1,394	30
31	V	33	<u>Real Estate Tax</u>		<u>Maestro Consulting Services</u>	100%	3,466	3,466	31
32	V	34	<u>Building Rental</u>		<u>Maestro Consulting Services</u>	100%	4,523	4,523	32
33	V	35	<u>Equipment Rental</u>		<u>Maestro Consulting Services</u>	100%	1,955	1,955	33
34	V	35	<u>Auto Lease</u>		<u>Maestro Consulting Services</u>	100%	2,435	2,435	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 573,560			\$ 463,042	\$ * (110,518)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance	\$ 385	Integra Healthcare Equipment, LLC		\$ 385	\$	15
16	V	10	Nursing and Medical Records	2,168	Integra Healthcare Equipment, LLC		2,168		16
17	V	35	Rent-Equipment & Vehicles	29,612	Integra Healthcare Equipment, LLC		29,612		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			\$ 32,165			\$ 32,165	\$ * 0	39

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

Facility Name & ID Number

McKinley Court

0051821

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Debra Hartman	24.50	Symphony Aspen Ridge, LLC D/B/A Symphony	Decatur	Symphony Healthcare	Lincolnwood	Sub Lessor	1
2	Hartman Family Fdn	4.50	Symphony Countryside, LLC D/B/A Countrysid	Aurora	Symphony M.L., LLC	Lincolnwood	Main Lessor	2
3	Hartman Dynasty Trust	4.50	Symphony Crestwood, LLC D/B/A Symphony of	Crestwood	Symphony HMG, LLC	Lincolnwood	Sub Lessor	3
4	Mark Hartman	4.50	Symphony Deerbrook, LLC D/B/A Symphony of	Joliet	Symphony Financial S	Lincolnwood	Mgmt Co.	4
5	Julie Thomas	4.50	Symphony Maple Crest, LLC D/B/A Maple Cres	Belvidere	Maestro Consulting Se	Lincolnwood	Mgmt. Co.	5
6	Rena Dickman	4.50	Symphony Maple Ridge, LLC D/B/A Symphony	Lincoln				6
7	Robert Hartman	4.00	Symphony McKinley, LLC D/B/A McKinley Co	Decatur				7
8	Jack Hartman	3.00	Symphony Northwoods, LLC D/B/A Northwood	Belvidere				8
9	Joseph Hartman	3.00	Symphony Evanston Healthcare	Evanston				9
10	David J. Hartman	20.00	Symphony of Dyer	Indiana				10
11	Jay Flatt	3.00	Symphony of Crown Point	Indiana	Nucare Services	Lincolnwood	Bookkeeping Mgmt	11
12	Gerry Jenich	10.00	Symphony of Chesterton	Indiana	7257 N. Lincoln Ave, I	Lincolnwood	Building Rental	12
13	IBEX Mgmt Svces, LLC	10.00			Diamond Insurance	Northbrook	Work Comp Ins.	13
14					Mapleleaf Insurance	Grand Cayman	Liability/Work Com	14
15			California Gardens Corp.	Chicago	Seasons Hospice	Park Ridge	Hospice *	15
16			Monroe Pavillion	Chicago	JLR Financial Svcs. C	Lincolnwood	Management Co.	16
17			Sycamore Village	Swansea	KFT Services, LLC	Lincolnwood	Management Co. **	17
18			Symphony of Aria	Hillside	Drake Louis Enterpris	Lincolnwood	Management Co. **	18
19			Symphony at 87th Street	Chicago	Integra Healthcare Eq	Elmhurst	DME & Med. Suppl	19
20			Symphony at Midway	Chicago	Lifeline Ambulance, L	Chicago	Ambulance	20
21			Symphony at Tillers	Oswego	Integra Respiratory Se	Elmhurst	Respiratory Service	21
22			Symphony at Bronzeville	Chicago	Lifemed Pharmacy	Bensenville	Pharmacy	22
23			Symphony of Buffalo Grove	Buffalo Grove	ConcertoHealth	Chicago	Clinical Services	23
24			Symphony of Chicago West	Chicago				24
25			Symphony of Glendale	Glendale, Wiscosin	* No expense paid by home to the related			25
26			Symphony of Hanover Park	Hanover Park	entity, therefore no page 6 or 8.			26
27			Symphony of Lincoln Park	Chicago	** No expense of this related business			27
28			Symphony of Morgan Park	Chicago	allocated to homes			28
29			Symphony of South Shore	Chicago				29
30			Symphony Residences of Lincoln Park	Chicago				30

Facility Name & ID Number McKinley Court # 0051821 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	No owners receive compensation from this facility.			0.00					\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number McKinley Court # 0051821 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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 Symphony Financial Services, LLC
Street Address 7257 N. Lincoln Ave
City / State / Zip Code Lincolnwood, IL 60712
Phone Number (847) 933-2600
Fax Number ()

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	19	Professional Services-Other	Occupied Bed Days	502,430	12	\$ (13,929)	\$ 46,650	\$ (1,293)	1
2	21	Clerical & General Office Exp	Occupied Bed Days	502,430	12	313,631	46,650	29,120	2
3	24	Travel & Seminar	Occupied Bed Days	502,430	12	638	46,650	59	3
4	30	Depreciation	Occupied Bed Days	502,430	12	28,003	46,650	2,600	4
5	32	Interest	Occupied Bed Days	502,430	12	35,825	46,650	3,326	5
6	34	Rent-Facility & Grounds	Occupied Bed Days	502,430	12	2,143	46,650	199	6
7	35	Rent-Equipment & Vehicles	Occupied Bed Days	502,430	12	14	46,650	1	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					\$ 366,325	\$	\$ 34,012	25

Facility Name & ID Number McKinley Court# 0051821 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Maestro Consulting Services

Street Address

7257 N. Lincoln Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 933-2600

Fax Number

()

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, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	5	Utilities	Bed Days Available	28	\$ 51,919	\$	54,900	\$ 1,552	1
2	6	Maintenance Salaries	Bed Days Available	28	475,288	475,288	54,900	14,210	2
3	6	Maintenance Expenses	Bed Days Available	28	107,711		54,900	3,220	3
4	7	Employee Benefits - Maintenance	Bed Days Available	28	85,090		54,900	2,544	4
5	10	Clinical Salaries	Bed Days Available	28	3,273,643	3,273,643	54,900	97,877	5
6	15	Employee Benefits - Clinical	Bed Days Available	28	508,220		54,900	15,195	6
7	17	Administrative Salaries	Bed Days Available	28	932,558	932,558	54,900	27,882	7
8	19	Professional Fees	Bed Days Available	28	945,768		54,900	28,277	8
9	20	Dues, Fees, Subscriptions, etc.	Bed Days Available	28	387,900		54,900	11,598	9
10	21	Clerical & General Salaries	Bed Days Available	28	6,126,863	6,126,863	54,900	183,183	10
11	21	Clerical & General Expenses	Bed Days Available	28	762,920		54,900	22,810	11
12	24	Seminars And Education	Bed Days Available	28	30,439		54,900	910	12
13	25	Transportation	Bed Days Available	28	75,434		54,900	2,255	13
14	26	Insurance	Bed Days Available	28	88,214		54,900	2,637	14
15	27	Employee Benefits - Administrative	Bed Days Available	28	1,174,614		54,900	35,119	15
16	30	Depreciation	Bed Days Available	28	46,621		54,900	1,394	16
17	33	Real Estate Tax	Bed Days Available	28	115,912		54,900	3,466	17
18	34	Building Rental	Bed Days Available	28	151,288		54,900	4,523	18
19	35	Equipment Rental	Bed Days Available	28	65,399		54,900	1,955	19
20	35	Auto Lease	Bed Days Available	28	81,453		54,900	2,435	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 15,487,254	\$ 10,808,352		\$ 463,042	25

Facility Name & ID Number McKinley Court # 0051821 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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 60126
Phone Number (630) 834-3700
Fax Number (630) 834-1500

	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	6	Maintenance	Direct Allocation			\$	\$		\$ 385	1
2	10	Nursing and Medical Records	Direct Allocation						2,168	2
3	35	Rent-Equipment & Vehicles	Direct Allocation						29,612	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					\$	\$		\$ 32,165	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							\$				\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	The Private Bank		X	Line of Credit	Interest Only	12/30/2011	17,520,000	2,893,432	4/22/2017	0.0450	82,209	6
7												7
8												8
9	TOTAL Facility Related						\$ 17,520,000	\$ 2,893,432			\$ 82,209	9
	B. Non-Facility Related*											
10												10
11												11
12								Offset Interest Income			(734)	12
13								Allocated from Mgmt Co.			3,326	13
14	TOTAL Non-Facility Related						\$				\$ 2,592	14
15	TOTALS (line 9+line14)						\$ 17,520,000	\$ 2,893,432			\$ 84,801	15

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2015 report.				\$	89,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2015		\$	123,470	2
3. Under or (over) accrual (line 2 minus line 1).				\$	34,470	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	94,500	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	51,123	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					3,466	
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	183,559	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2011	87,935	8		
		2012	88,070	9		
		2013	86,201	10		
		2014	84,714	11		
		2015	123,470	12		
2016 Tax Accrual = \$84,714 x 1.115 = 94,456; Use \$94,500						

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME	<u>Symphony McKinley, LLC D/B/A McKinley Court</u>	COUNTY	<u>Macon</u>
---------------	--	--------	--------------

COUNTY Macon

TELEPHONE (847) 745-6205 FAX #: (847) 673-2284

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

B. Real Estate Tax Cost Allocations

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

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,100 **B. General Construction Type:** Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

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

N/A

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

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

3. Current Period Amortization:	N/A	4. Dates Incurred:	N/A
--	------------	---------------------------	------------

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Alloc Fr Maestro 7257	-	2004	\$ 4,784	1
2					2
3	TOTALS			\$ 4,784	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8	Allocated from Maestro 7257		2004		43,054		39	1,104	1,104	16,145
	Improvement Type**									
9	Wiring Data Cables		2013		6,612	330	20	330		1,212
10	Remodeling - Custom Built Cabinetry & Millwork		2013		61,400	3,070	20	3,070		9,466
11	-Lobby, reception area and activity room									
12										
13	Remodeling - Drywall/Demo/Carpentry - Lobby/Activity Room		2013		3,000	150	20	150		463
14										
15	Remodeling - Painting/Wallcovering		2013		34,545	3,455	10	3,455		10,652
16	-Lobby, reception area and activity room									
17										
18	Remodeling - Electrical and plumbing		2013		4,271	213	20	213		658
19	-Lobby, reception area and activity room									
20										
21	Remodeling - Flooring		2013		30,397	1,520	20	1,520		4,686
22	-Lobby, Vestibule, reception area and activity room									
23										
24	Remodeling - General Contract & Architecture		2013		20,960	1,048	20	1,048		3,231
25	-Lobby, Vestibule, Courtyard, reception area and activity room									
26										
27										
28	Facility Remodeling		2014		384,168	22,752	5-20	22,752		58,763
29	-General contractors fees (Throughout Facility)									
30	-Custom millwork: Reception Area, Activity Room,									
31	Coffee Station & Nurses' Station									
32	-Electrical: Install New Gable Light on Front of Entrance									
33	-Floor covering: Activity Room									
34	-Ceramic tile: Activity Room									
35										
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Continued from Page 12		\$	\$		\$	\$	\$	37
38	-Demo/carpentry/drywall (Throughout Facility)								38
39	-Interior painting/wall paper: Hallway								39
40	-Relocated Electrical for New Nurses' Stations (North & South)								40
41	-Plumbing: Shower Room								41
42	-Floor coverings (Plank/Base): Corridors & All Resident Rooms								42
43	-Wall coverings: Hallways								43
44	-Gazebo (Exterior)								44
45	-Interior painting (5 Offices, Dining Room & 5 Resident Rooms)								45
46	-Electrical: Lighting Upgrade for Court Yard; Removed Sconces								46
47	-Floor coverings (Plank/Base): Corridors & All Resident Rooms								47
48	-Landscaping								48
49	-Asphalt Patching: Parking Lot								49
50	-Interior painting: Barber Shop, Dining Room & 3 Resident Room								50
51	-Electrical: Sconces in Main Hall; Lights in Shower Rooms								51
52	-Window treatments: Dining Room, Therapy Room, Bistro								52
53	Doctor's Office, Admin. Office, Resident Rooms: 312, 313								53
54	314, 316, 318, 305, 306, 307, 308, 315, 301, 302, 303, 304, 309								54
55	310, 311 & 320								55
56	-Doors: Saddle Threshold & Clear Temp. Glass - Exterior								56
57	-Telephone system/Data Module (Throughout Facility)								57
58	-Plumbing: Hot Water on North & South; Valve in Kitchen								58
59									59
60	Phone system throughout the facility	2015	39,813	7,962	5	7,962		8,626	60
61									61
62	Cisco direct system throughout the facility	2016	11,493	2,107	5	2,107		2,107	62
63									63
64	Star2Star Communications System throughout the facility	2016	5,213	869	5	869		869	64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 644,926	\$ 43,476		\$ 44,580	\$ 1,104	\$ 116,878	70

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

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 644,926	\$ 43,476		\$ 44,580	\$ 1,104	\$ 116,878	1
2	Allocated from Maestro Consulting Services	2003	350		20			230	2
3	Allocated from Maestro Consulting Services	2004	7,110		20			4,524	3
4	Allocated from Maestro Consulting Services	2005	422		20			250	4
5	Allocated from Maestro Consulting Services	2006	572		20			296	5
6	Allocated from Maestro Consulting Services	2008	602		20			249	6
7	Allocated from Maestro Consulting Services	2009	9,698		20			3,690	7
8	Allocated from Maestro Consulting Services	2010	1,491		20			485	8
9	Allocated from Maestro Consulting Services	2011	81		20			24	9
10	Allocated from Maestro Consulting Services	2012	90		20			21	10
11	Allocated from Maestro Consulting Services	2014	1,121		20			146	11
12	Allocated from Maestro Consulting Services	2015	315		20			21	12
13	Allocated from Maestro Consulting Services	2016	1,382		20	54	54	54	13
14									14
15	Allocated from Maestro 7257	2004	856		10			535	15
16	Allocated from Maestro 7257	2005	3,924		10	28	28	2,738	16
17	Allocated from Maestro 7257	2015	679		15	64	64	60	17
18									18
19									19
20	Tie to book depreciation			(3)			3		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)		\$ 673,619	\$ 43,473		\$ 44,726	\$ 1,253	\$ 130,201	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 289,751	\$ 50,715	\$ 50,715	\$ -	5-7	\$ 152,355	71
72	Current Year Purchases	18,251	3,102	3,102	-	5	3,102	72
73	Fully Depreciated Assets				-			73
74	See Sch 13A	68,849	-	2,744	2,744		60,947	74
75	TOTALS	\$ 376,851	\$ 53,817	\$ 56,561	\$ 2,744		\$ 216,404	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	Facility use	2009 Ford	2014	\$ 9,904	\$ 1,415	\$ 1,415	\$ -	7	\$ 3,419	76
77	Allocated from Maestro Consulting Services			265	-		-		265	77
78					-	-	-			78
79					-	-	-			79
80	TOTALS			\$ 10,169	\$ 1,415	\$ 1,415	\$ -		\$ 3,684	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,065,423	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 98,705	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 102,702	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 3,997	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 350,289	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2016

Schedule 13A

XI. Ownership Costs
Line 74 - Equipment Costs - Excluding Transportation

Category of				Current Book	Straight Line		Component	Accumulated
Equipment	Cost			Depreciation	Depreciation	Adjustments	Life	Depreciation
Allocated from Symphony Financial Services, LLC		15,906			2,600	2,600	5-7	8,982
Allocated from Maestro Consulting Services		52,943			144	144	5-10	51,965
						-		
TOTAL		68,849		-	2,744	2,744		60,947

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. ☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1986</u>	<u>150</u>	<u>12/31/2011</u>	\$ <u>1,679,234</u>	<u>10</u>	<u>10</u>	3
4	Additions							4
5								5
6	<u>Allocated from Mgmt. Co.</u>				<u>4722</u>			6
7	TOTAL		<u>150</u>		\$ <u>1,683,956</u>			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 10 .

3,105
31,062

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

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

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 102,064 Description: See Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Administrative</u>	<u>2013 Honda Accord</u>	\$ <u>469</u>	\$ <u>469</u>	17
18	<u>Administrative</u>	<u>2016 Toyota Camry</u>	<u>462.4</u>	<u>2,312</u>	18
19					19
20	<u>Allocated from Mgmt. Co</u>			<u>2,435</u>	20
21	TOTAL		\$ <u>931.40</u>	\$ <u>5,216</u>	21

10. Effective dates of current rental agreement:

Beginning 12/31/2011

Ending 12/31/2021

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2017</u>	\$ <u>1,061,208</u>
13.	<u>/2018</u>	\$ <u>1,082,432</u>
14.	<u>/2019</u>	\$ <u>1,104,081</u>

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

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2016

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Authomatic Rental Equipment	113
Computer Lease	959
Cooler Infiniti	373
Copier	8,501
Domestic Container	1,980
General GME	5,639
Helium	443
Muzak Services	910
Oxygen	565
Plant Rental & Service	4,980
Concentrator	5,637
Mattress/Bed	21,306
Vac Freedom	14,829
Blood Pressure Machine	5,940
Commode Drop Arm Bariatric	1,666
Printer	22,329
5 Gal Bottle Deposit	78
Water Softner	450
Mail Protect	2,917
Carpet Extractor	80
Patient Lift	315
CPAP	30
Liquid O2, Pounds	68
Home Office Allocation	1,956
Total - Line 16	102,064

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

It is the policy of this facility to only hire certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (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.

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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(3)	hrs	\$	7,952	\$ 572,577	\$	7,952	\$ 572,577	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,753	126,241		1,753	126,241	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		10,344	744,784		10,344	744,784	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				266,288		266,288	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify): See Schedule 16A	39(3)				35,398			35,398	12
13	Other (specify): Oxygen						7,836		7,836	13
14	TOTAL			\$	20,049	\$ 1,479,000	\$ 274,124	20,049	\$ 1,753,124	14

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2016

Schedule 16A

XIV. Special Services (Direct Cost)
Line 12 Other (specify)

Description	Units	Amount
INHALATION THERAPY-MEDICARE		72
INHALATION THERAPY-MEDICAID		45
EKG - PRIVATE		484
EKG - MEDICARE		4,491
EKG - MANAGED CARE		328
OTHER SERVICES - MEDICARE		1,030
OTHER SERVICES - MANAGED CARE		442
I.V. THERAPY MEDICARE		22,884
I.V. THERAPY MANAGED CARE		1,748
EKG - MEDICAID		3,874
Total - Line 12	-	35,398

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	\$ 2,000	\$ 2,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,150,538)	5,004,492	5,004,492	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,819	2,819	6
7	Other Prepaid Expenses	3,824	3,824	7
8	Accounts Receivable (owners or related parties)	255,455	255,455	8
9	Other(specify): See Schedule 17A	1,008,238	1,008,238	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,276,828	\$ 6,276,828	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,784	13
14	Buildings, at Historical Cost		43,054	14
15	Leasehold Improvements, at Historical Cost	545,352	630,565	15
16	Equipment, at Historical Cost	374,425	387,020	16
17	Accumulated Depreciation (book methods)	(259,608)	(350,289)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Lease Cost	15,532	15,532	22
23	Other(specify): See Schedule 17A	549,048	549,048	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,224,749	\$ 1,279,714	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,501,577	\$ 7,556,542	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,231,736	\$ 2,231,736	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	85,389	85,389	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	94,500	94,500	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	2,158,077	2,158,077	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,569,702	\$ 4,569,702	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,893,432	2,893,432	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,893,432	\$ 2,893,432	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,463,134	\$ 7,463,134	46
47	TOTAL EQUITY(page 18, line 24)	\$ 38,443	\$ 93,408	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,501,577	\$ 7,556,542	48

*(See instructions.)

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2016

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

Description	After	
	Operating	Consolidation
Reserve for Capex	101,385	101,385
Due from Aspen Ridge	905,824	905,824
A/R Maple Leaf Health Insurance	1,029	1,029
Total - Line 9	1,008,238	1,008,238

XV. Balance Sheet
Line 23 Long-Term Assets Other (specify):

Description	After	
	Operating	Consolidation
Security Deposit	131,242	131,242
Real Estate Escrow Deposit	230,511	230,511
Due To/From Affiliated Companies	187,295	187,295
Total - Line 23	549,048	549,048

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

Description	After	
	Operating	Consolidation
EXCHANGE FORMATION LEASHOLDS	318,756	318,756
SECURITY DEPOSIT PAYABLE	-	-
OPERATING EXPENSES	129,526	129,526
MANAGEMENT FEES - SYMPHONY	440,768	440,768
INS WRKRS COMP.DEDUCT./SETTLEMENT	238,290	238,290
STATE UNEMPLOYMENT TAX	7,926	7,926
FEDERAL UNEMPLOYMENT TAX	721	721
SALES TAX	840	840
PAYROLL TAXES OTHER	6,729	6,729
ACCRUED EMPLOYEE BENEFITS	165,582	165,582
FICA & W/H FED	38,093	38,093
ILL W/H	4,495	4,495
DUE TO IDPA - BED TAX	35,618	35,618
DUE TO RELATED PARTY	72,521	72,521
DUE TO NUCARE	18,964	18,964
WAGE ASSIGN & GARNISHMENTS	7,535	7,535
PATIENT PERSONAL FUNDS	10,960	10,960
DUE TO/FROM MAESTRO - EXPENSES	53,925	53,925
DUE TO/FROM AFFILIATED COMPANY - HEALTHCARE INSURA	239,431	239,431
DUE TO/FROM AFFILIATED COMPANY - RENT	80,807	80,807
DEFERRED RENT	330,287	330,287
ACCUMULATED AMORTIZATION DEFERRED RENT	(43,697)	(43,697)
Total - Line 36	2,158,077	2,158,077

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,528,024	1
2	Restatements (describe):		2
3	Prior period adjustment	(356,954)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,171,070	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,132,627)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,132,627)	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)	\$ 38,443	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 10,776,494	1
2	Discounts and Allowances for all Levels	(2,802,681)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,973,813	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,969,136	6
7	Oxygen	439	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,969,575	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	356,244	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	61,443	19
20	Radiology and X-Ray		20
21	Other Medical Services	18,798	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 436,485	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	734	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 734	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medicare and Managed Care Rentals	13,347	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 13,347	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,393,954	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,456,608	31
32	Health Care	3,289,537	32
33	General Administration	2,565,473	33
	B. Capital Expense		
34	Ownership	2,095,112	34
	C. Ancillary Expense		
35	Special Cost Centers	2,813,226	35
36	Provider Participation Fee	306,625	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,526,581	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,132,627)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,132,627)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 4,343,622	44
45	Private Pay - Net Inpatient Revenue	1,432,865	45
46	Medicare - Net Inpatient Revenue	1,859,794	46
47	Other-(specify) <u>Hospice</u>	105,492	47
48	Other-(specify) <u>Managed Care</u>	232,040	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,973,813	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.

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

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

^ - Tax return prepared on cash basis

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	2,301	2,471	\$ 89,973	\$ 36.41	1
2	Assistant Director of Nursing	2,365	2,540	75,785	29.84	2
3	Registered Nurses	15,494	16,638	498,010	29.93	3
4	Licensed Practical Nurses	33,958	36,464	915,543	25.11	4
5	CNAs & Orderlies	92,632	99,466	1,277,469	12.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	481	516	15,496	30.03	8
9	Activity Director	1,921	2,063	33,565	16.27	9
10	Activity Assistants	2,899	3,113	32,528	10.45	10
11	Social Service Workers	3,590	3,854	56,549	14.67	11
12	Dietician					12
13	Food Service Supervisor	4,704	5,051	82,438	16.32	13
14	Head Cook	5,392	5,790	60,022	10.37	14
15	Cook Helpers/Assistants	16,009	17,190	165,999	9.66	15
16	Dishwashers					16
17	Maintenance Workers	2,096	2,251	49,235	21.87	17
18	Housekeepers	17,475	18,764	214,064	11.41	18
19	Laundry	10,762	11,556	107,177	9.27	19
20	Administrator	2,222	2,386	121,691	51.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,768	21,226	459,895	21.67	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,300	1,395	21,128	15.15	31
32	Other Health Care <u>Ward Clerk</u>	609	654	10,223	15.63	32
33	Other(specify) <u>Marketing</u>	197	212	3,828	18.06	33
34	TOTAL (lines 1 - 33)	236,175	253,600	\$ 4,290,618 *	\$ 16.92	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	Monthly	\$ 10,878	1(3)	35
36	Medical Director	Monthly	57,000	9(3)	36
37	Medical Records Consultant	Monthly	920	10(3)	37
38	Nurse Consultant	Monthly	5,715	10(3)	38
39	Pharmacist Consultant	Monthly	25,081	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,995	11(3)	44
45	Social Service Consultant	Monthly	2,874	12(3)	45
46	Other(specify) <u>Wound Care</u>	Monthly	12,000	10(3)	46
47					47
48	<u>Orthopedic Consultant</u>	Monthly	24,000	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 141,463		49

C. CONTRACT NURSES

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

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

** See instructions.

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2016

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
ABILITY NETWORK	DATA PROCESSING	6,110
ACHIEVE ACCREDITATION	HAZARDOUS MATERIALS PLAN	11,803
Allen A Lefkovitz & Associates	Real Estate Assessment	51,123
Allscripts LLC	Referral Management Core Integration	533
Barracuda Networks, Inc	CudaSign Premium Cloud	273
Callone Simplify	Long Distance Carrier	2,205
Carbonite	Cloud Backup	1,728
Cardmember Service	Back up Service	451
CDW Government	Airwatch Renewal	596
COMCAST	INTERNET	31,523
Corporation Service	Consulting	563
Creative Technology	Email Protection	11,351
Dart Chart Map and Track Systems LLC	HMO Contract Specifications	172
Documentation Solutions, Inc	Therapy Compliance Audit	1,688
eFax Corporate	Usage Inbound & Outbound Local	497
EITESCHS Technology Solutions	Site Survey	1,880
EMMI Solutions	Subscription	98
Empower Retirement	PPA Re-Statement	57
Formation Healthcare Group, LLC	Subscription	471
FYI Systems, Inc	Desktop Design	320
Health Data Systems	Monthly System Updates	5,850
Health Dimensions Group	Value-Based Payment Strategy	544
Hipp Law office	Legal Fees	48
HK Payroll Services	Work Tax Credit	980
IIT/SOURCETECH	OPERATOR SUPPORT	1,380
Infinite Technology	Installed Data Cables	1,950
Intermedia Marketing Solutions	Sales, Surveys, Partial Surveys	397
MAESTRO	FORMATION HEALTHCARE	2,688
Maestro Consulting Services	Consulting	66,139
Market Matrix	Customer & Employee Matrix	4,861
McKinley Court	Petty Cash	252
Medical Business Office Serv.	Collection	20,013
Microsoft Corporation	Computer Software	3,420
Moeo	Span iOS	191
Moobile	New Dev Iteration	154
Pension Financial Services, Inc	Special Service Fees	434
PERSONNEL PLANNERS	HR DIRECTOR SEACH	1,800
Point B Communication	Yrly Web Hosting	240
PointClick Care Technology	A/R & A/P SYSTEM	4,952
Prime Care Technologies	PBJ Reporting Module	50
Qualfon	Sales, Surveys, Partial Surveys	226
RSM US LLP	Accounting Fees	12,944
Sincerely Yours, Inc	Management Fees	342
Stone McGuire & Siegel	Legal Fees	14,400
SYMPHONY FINANCIAL SRVCS	FORMATION HEALTHCARE	(40,000)
Symphony Health Care	Illinois State Tax Refund	(821)
Telemedicine Solutions	Wound Rounds Care	12,507
The Joint Commission	Subacute Care	6,915
Ventiv Technology, Inc	RickConsole	1,737
WESCOM SOLUTIONS	DATA PROCESSING/BILLING	24,738
ZIR-MED	ELIGIBILITY SYSTEM MANAGEM	230
Total (agree to Schedule V, line 19, column 3)		273,003
Allocated from Management CompanyProfessional Services		26,984
Less: Non-Allowable Legal Fees		(48)
Less: Legal Fees Reclassed to Real Estate Taxes		(51,123)
Less: Professional Collections Fees		(20,013)
Total (agree to Schedule V, line 19, column 8)		228,803

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?
If YES, give association name and amount.

No
N/A

(3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

No
N/A

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
5 Yr

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 6,173 Line 10(2)

(7)

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

Yes

(8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
N/A

(9)

Are you presently operating under a sublease agreement?

YES X NO

(10)

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

N/A

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$ 306,625

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No
- (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?
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.

No

(15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$ n/a
No
Indicate the amount. \$ N/A

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

5

d.

Have vehicle usage logs been maintained?

Adequate records have been maintained

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

Yes
RSM US LLP

(18)

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

Yes

(19)

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

Yes