

		FOR BHF USE			

LL2

Supportive Living Facility

**2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2014)**

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

<p>I. Facility ID Number: <u>1000019</u></p> <p>Facility Name: <u>The Ivy</u></p> <p>Address: <u>2437 North Southport</u> <u>Chicago</u> <u>60614</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: (<u>773</u>) <u>472-8400</u> Fax # <u>(773) 935-0036</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>11/21/02</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Amanda Springborn</u> Telephone Number: (<u>314</u>) <u>925-3838</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2014</u> to <u>12/31/2014</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) _____</td> <td></td> </tr> <tr> <td></td> <td>(Title) _____</td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>McGladrey LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u></td> <td></td> </tr> <tr> <td></td> <td>(Telephone) <u>(847) 517-7070</u> Fax <u>(847) 517-7067</u></td> <td></td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) _____			(Title) _____		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) _____			(Firm Name & Address) <u>McGladrey LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u>			(Telephone) <u>(847) 517-7070</u> Fax <u>(847) 517-7067</u>	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																												
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Facility Name The Ivy

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	113	Single Unit Apartment	113	41,245	1
2	5	Double Unit Apartment	5	1,825	2
3		Other		1,825	3
4	118	TOTALS	118	44,895	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
5	Single Unit	33,972	5,367		39,339	5
6	Double Unit	1,768	30		1,798	6
7	Other	184			184	7
8	TOTALS	35,924	5,397		41,321	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.04%

D. Indicate the number of paid bed-hold days the SLF had during this year
1,252 Also, indicate the number of unpaid bed-hold days the SLF had during this year. N/A **(Do not include bed-hold days in Section B.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO Note : Non-allowable costs have been eliminated in Schedule IV, Column 5.

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

None

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding?

No If yes, did the facility make all of the required payments of interest and principle? N/A
 If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank outstanding?

No If yes, did the facility make all of the required payments of interest and principle? N/A
 If no, explain. N/A

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding?

No If yes, did the facility make all of the required payments of interest and principle? N/A
 If no, explain. N/A

Facility Name: The Ivy

Report Period Beginning:

01/01/2014

Ending: 12/31/2014

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	388,323	287,552	1,600	677,475		677,475	1
2	Housekeeping, Laundry and Maintenance	378,693	72,450	77,549	528,692		528,692	2
3	Heat and Other Utilities			92,358	92,358		92,358	3
4	Other (specify):							4
5	TOTAL General Services	767,016	360,002	171,507	1,298,525		1,298,525	5
B. Health Care and Programs								
6	Health Care/ Personal Care	383,811	22,779	13,500	420,090		420,090	6
7	Activities and Social Services	91,617	6,440	14,777	112,834		112,834	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	475,428	29,219	28,277	532,924		532,924	9
C. General Administration								
10	Administrative and Clerical	234,849	27,125	289,245	551,219	(285)	550,934	10
11	Marketing Materials, Promotions and Advertising			31,805	31,805	(31,805)		11
12	Employee Benefits and Payroll Taxes			227,778	227,778		227,778	12
13	Insurance-Property, Liability and Malpractice			142,745	142,745	6,111	148,856	13
14	Other (specify): Non-Allowable Cost			54,492	54,492	(54,492)		14
15	TOTAL General Administration	234,849	27,125	746,065	1,008,039	(80,471)	927,568	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,477,293	416,346	945,849	2,839,488	(80,471)	2,759,017	16
Capital Expenses								
D. Ownership								
17	Depreciation			34,390	34,390	88,588	122,978	17
18	Interest			108,430	108,430	125,148	233,578	18
19	Real Estate Taxes					221,952	221,952	19
20	Rent -- Facility and Grounds			596,521	596,521	(596,521)		20
21	Rent -- Equipment							21
22	Other (specify): Mortgage Insurance					12,998	12,998	22
23	TOTAL Ownership			739,341	739,341	(147,835)	591,506	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,477,293	416,346	1,685,190	3,578,829	(228,306)	3,350,523	24

Facility Name: The Ivy

Report Period Beginning 01/01/2014

Ending:

12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.85	\$ 28.08	1
2	Licensed Practical Nurses	2.38	24.15	2
3	Certified Nurse Assistants	8.04	9.87	3
4	Activity Director & Assistants	3.74	12.69	4
5	Social Service Workers			5
6	Head Cook	1.07	17.53	6
7	Cook Helpers/Assistants	17.15	14.87	7
8	Dishwashers			8
9	Maintenance Workers	5.39	15.28	9
10	Housekeepers	8.32	11.83	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.00	36.62	13
14	Clerical	3.82	14.59	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	51.76	\$ 16.87	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
				Total	6
				\$	

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
		Total
		\$ 3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
See Attached Schedule 1 (A)			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
See Attached Schedule 1 (B)					

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: N/A If yes, what is the value of those services? \$ N/A

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: The Ivy

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 33,000 Year land was acquired 1998

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

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

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	118		1998		\$ 2,759,969	\$	40	\$ 68,999	\$ 68,999	\$ 1,117,921	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Carpet/Flooring		1994	1994	5,181	130	20	130		5,181	6
7	Carpet/Flooring		1995	1995	12,527	626	20	626		12,210	7
8	Remodeling		1995	1995	4,936	247	20	247		4,815	8
9	Carpet/Flooring		1996	1996	7,976	399	20	399		7,380	9
10	Remodeling		1996	1996	12,212	611	20	611		11,300	10
11	Carpet/Flooring		1997	1997	13,006	650	20	650		11,377	11
12	Carpet/Flooring		1998	1998	4,476	224	20	224		3,695	12
13	Carpet/Flooring		1999	1999	23,722		20	1,186	1,186	18,384	13
14	Window Treatments		1999	1999	25,636		20	1,282	1,282	19,870	14
15	Remodeling		1999	1999	2,780	139	20	139		2,155	15
16	See Attachment 2				482,246	17,109		23,933	6,825	169,487	16
17	TOTAL (lines 1 thru 16)				\$ 3,354,667	\$ 20,135		\$ 98,427	\$ 78,292	\$ 1,383,775	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 378,163	\$ 14,255	\$ 24,551	10,297	5-10	\$ 309,484	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 378,163	\$ 14,255	\$ 24,551	10,297		\$ 309,484	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: The Ivy

Report Period Beginning: 01/01/2014

Ending: 2/31/2014

IX. RENTAL COSTS

A. Building and Fixed Equipment

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? YES NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$ N/A			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental? YES NO

9. Rental amount for movable equipment \$ None

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2	3	4	6	7	8	9			
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Heartland Bank*		X	Mortgage	9/1/08	\$ 2,914,200	\$ 2,606,861	4/1/38	0.0525	\$ 138,329	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Shareholder*	X		Working Capital	12/30/14	876,354	876,354	3/31/15	0.0500	69,040	4
5	The PrivateBank*		X	Working Capital	12/31/13	500,000	500,000	12/29/15	Various	39,390	5
6	* - Amounts are Ivy's portion of the total										
7	TOTAL Facility Related					\$ 4,290,554	\$ 3,983,215			\$ 246,759	7
	B. Non-Facility Related										
8					/ /	Amortization loan fees		/ /		2,833	8
9					/ /	Interest Income Offset		/ /		(16,014)	9
10	TOTALS (lines 7, 8 and 9)					\$ 4,290,554	\$ 3,983,215			\$ 233,578	10

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

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: The Ivy

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 93,425	\$ 308,728	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>172,725</u>)	900,386	996,386	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,750	11,614	7
8	Accounts Receivable (owners or related parties)	5,225,363	5,225,363	8
9	Other(specify): <u>Accrued Mgmt. Fees</u>	52,289	52,289	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,273,213	\$ 6,594,380	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		33,000	13
14	Buildings, at Historical Cost		2,759,969	14
15	Leasehold Improvements, at Historical Cost	406,285	594,698	15
16	Equipment, at Historical Cost	201,695	378,163	16
17	Accumulated Depreciation (book methods)	(305,170)	(1,693,259)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		162,737	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Fees & Closing Cost</u>		83,320	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 302,810	\$ 2,318,628	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,576,023	\$ 8,913,008	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 112,387	\$ 112,387	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	691,754	691,754	29
30	Accrued Salaries Payable	104,918	104,918	30
31	Accrued Taxes Payable	4,949	116,381	31
32	Accrued Interest Payable		12,115	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>See attachment #1 C</u>	4,110,839	4,917,039	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 5,024,847	\$ 5,954,594	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	684,600	684,600	38
39	Mortgage Payable		2,606,861	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 684,600	\$ 3,291,461	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,709,447	\$ 9,246,055	45
46	TOTAL EQUITY	\$ 866,576	\$ (333,047)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,576,023	\$ 8,913,008	47

*(See instructions.)

Facility Name: The Ivy

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 4,117,457	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,117,457	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	16,014	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 16,014	14
D. Other Revenue (specify):			
15	Misc. Income	900	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 900	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,134,371	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	1,298,525	19
20	Health Care/ Personal Care	532,924	20
21	General Administration	1,008,039	21
B. Capital Expense			
22	Ownership	739,341	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 3,578,829	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 555,542	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 555,542	31

**The IVY
Attachment 1
12/31/2014**

(A) **Sch. VII-Related Parties-Related Nursing Homes**

<u>Name</u>	<u>City</u>
Bronzeville Park	Chicago
California Gardens Corp.	Chicago
Claremont Rehab & Living	Buffalo Grove
Calremont - Hanover Park	Hanover Park
Claridge Imperial, LTD	Chicago
Jackson Corp	Chicago
Monroe Pavillion	Chicago
Renaissance at 87th Street	Chicago
Renaissance at Midway	Chicago
Renaissance at South Shore	Chicago
Renaissance Park South	Chicago
Aria Post Acute Care	Hillside
Seven Oaks	Glendale, Wisconsin
Renaissance East	Mesa, Arizona
Renaissance West	Mesa, Arizona
Renaissance Village IL	Mesa, Arizona
Renaissance Village AL	Mesa, Arizona
Symphony Aspen Ridge, LLC D/B/A Symphony of Decatur	Decatur
Symphony Countryside, LLC D/B/A Countryside Care Centre	Aurora
Symphony Crestwood, LLC D/B/A Symphony of Crestwood	Crestwood
Symphony Deerbrook, LLC D/B/A Symphony of Joliet	Joliet
Symphony Maple Crest, LLC D/B/A Maple Crest Care Centre	Belvidere
Symphony Maple Ridge, LLC D/B/A Symphony of Lincoln	Lincoln
Symphony McKinley, LLC D/B/A McKinley Court	Decatur
Symphony Northwoods, LLC D/B/A Northwoods Care Centre	Belvidere

(B) **Sch. VII-Related Parties-Other Business Entities**

<u>Name</u>	<u>City</u>	<u>Type of Business</u>
Nucare Services	Lincolnwood	Bookeeping Mgmt
7257 N. Lincoln Ave, LLC	Lincolnwood	Building Rental
Diamond Insurance	Northbrook	Work Comp Ins.
Maple Leaf Insurance	Grand Caymar	Liab/Work Comp Ins
Seasons Hospice	Park Ridge	Hospice
JLR Financial Svcs. Corp.	Lincolnwood	Management Co.
KFT Services, LLC	Lincolnwood	Management Co.
Drake Louis Enterprise, LLC	Lincolnwood	Management Co.
Integra Healthcare Equip.	Elmhurst	DME & Med Supp
Lifeline Ambulance, LLC	Chicago	Ambulance
Integra Respiratory Services	Elmhurst	Respiratory
Claridge Imperial, LLC	Lincolnwood	Real Estate
Symphony Healthcare, LLC	Lincolnwood	Sub Lessor
Symphony M.L., LLC	Lincolnwood	Main Lessor
Symphony HMG, LLC	Lincolnwood	Sub Lessor
Symphony Financial Services, LLC	Lincolnwood	Mgmt Co.

(C) **Sch. XI-Balance Sheet-Line 35: Other Current Liabilities**

	<u>Operating</u>	<u>After Consolidation</u>
Due to IVY	-	806,200
Resident Credit Balances	28,108	28,108
Accrued Accounts Payable	45,081	45,081
Accrued Insurance Premium	6,413	6,413
Due to Employees-Old Payroll Check	449	449
Due to Imperial Grove	3,999,931	3,999,931
Due to NuCare Services Corp	20,420	20,420
Due NuVision Holdings Expense	17,692	17,692
Resident Trust	(7,255)	(7,255)
	<u>4,110,839</u>	<u>4,917,039</u>
	-	-

The Ivy
Leasehold Improvements (continued)
12/31/2014

Attachment 2

	Improvement Type	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
18	Carpet/Flooring	2001		27,555		20	1,378	1,378	18,601	18
19	Remodeling	2001		13,000	650	20	650	-	8,775	19
20	Carpeting/Flooring	2002		500	25	20	25	-	313	20
21	Carpeting/Flooring	2002		30,320		20	1,516	1,516	19,038	21
22	Carpeting/Flooring	2003		10,154	508	20	508	-	5,839	22
23	Carpeting/Flooring	2004		27,297		20	1,365	1,365	14,332	23
24	Window Treatments	2004		3,166		20	158	158	1,662	24
25	Wallcovering	2004		2,777		20	139	139	1,459	25
26	Carpet	2005		28,070	1,404	20	1,404	-	13,337	26
27	Vertical Blinds	2005		5,248	262	20	262	-	2,492	27
28	Countertops	2005		1,500	75	20	75	-	713	28
29	Communication Cables	2005		1,031	52	20	52	-	493	29
30	Vertical Blinds	2006		714	36	20	36	-	305	30
31	Carpet/Flooring	2006		41,117	2,056	20	2,056	-	17,476	31
32	Window Treatments	2006		8,712	436	20	436	-	3,705	32
33	Shower Remodeling	2006		1,623		20	81	81	689	33
34	Carpeting-Install new carpet-3rd, 4th ,5th Floors	2007		36,684	1,834	20	1,834	-	14,673	34
35	Cabinets for kitchen & Rm 417	2007		4,638	232	20	232	-	1,856	35
36	Install door controllers, satellite boards & readers	2007		6,966	348	20	348	-	2,785	36
37	Labor & material to paint for gym, DR & lobby ceilings.	2007		4,060	203	20	203	-	1,624	37
38	Installation of Carpet	2008		7,686	384	20	384	-	2,497	38
39	Ceramic flooring	2008		4,210	211	20	211	-	1,370	39
40	Paint ceilings	2008		5,194	260	20	260	-	1,689	40
41	Patio door furnish and install	2009		2,337	117	20	117	-	643	41
42	Front desk countertops,doors,ceiling fixtures	2009		11,014	551	20	551	-	3,029	42
43	Carpet 1st flr lobby,hallway,front desk	2009		23,266	1,163	20	1,163	-	6,398	43
44	Electrical work on outside of bldg.cameras	2009		2,698	135	20	135	-	742	44
45	Install pipe and boxes for electromagnetic	2009		3,350	168	20	168	-	923	45
46	Installation of Wireless Internet System	2010		7,681	384	20	384	-	1,728	46

47	Cabinets for Dinning Room	2010		4,660	233	20	233		-	1,049	47
48	Remove Wallpaper and Paint	2010		4,650	233	20	233		-	1,047	48
49	Add Hand-Held Transmitters	2010		2,405	120	20	120		-	541	49
50	Install Granite Counter Top	2010		1,812	91	20	91		-	408	50
51	Install Pantry, Cabinets and Counter Tops in Kitchen	2011		7,016	351	20	351		-	1,227	51
52	New Granite for Front Lobby Desk	2011		2,350	118	20	118		-	412	52
53	Beauty Shop Counter Tops, Cabinets, Flooring	2011		13,105	655	20	655		-	2,294	53
54	Install Wireless Emergency Call System - Nurses' Station	2012		4,913	246	20	246		-	614	54
55	Elevator 4 - South Car: Brake, Drop Ceiling, Generator	2012		83,272	4,164	20	4,164		-	10,409	55
56	Paint 1st Floor Hallway/Lobby/Offices/Rear Parking Lot	2013		4,161		20	208		208	312	56
57	Carpeting- Dining Room	2013		14,520		20	726		726	1,089	57
58	Sealcoat & Re-Stripe Parking Lot	2013		4,500		20	225		225	338	58
59	Testing and Install New Brakes Elevator #5	2013		5,155		20	258		258	387	59
60	Replace Rectifier Board in Elevators 4 & 5	2014		4,610	115	20	115		-	115	60
61	Install 20 Metal Window Covers - Stairway	2014		2,550	64	20	64		-	64	61
62											62
63											63
64											64
65											65
66	To Reconcile to Book Depreciation				(771)				771		66
67											67
68	Total (Attachment 2) to Schedule VIII - Line 16			\$ 482,246	\$ 17,109		\$ 23,933		\$ 6,825	\$ 169,487	68