

Facility Name & ID Number California Gardens N & R Ctr

0040022 Report Period Beginning: 01/01/13 Ending: 12/31/13

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	297	Skilled (SNF)	297	108,405	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	297	TOTALS	297	108,405	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			6,315	6,315	8
9	SNF/PED					9
10	ICF	88,191	3,771	2,886	94,848	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	88,191	3,771	9,201	101,163	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.32%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 07/01/1994

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 297 and days of care provided 5,818

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	404,451	88,647	18,148	511,246		511,246	511,246			1
2	Food Purchase		488,222		488,222	(1,752)	486,470	(201)	486,269		2
3	Housekeeping	34,084	41,951	314,376	390,411		390,411	390,411			3
4	Laundry		51,397	162,279	213,676		213,676	213,676			4
5	Heat and Other Utilities			303,784	303,784		303,784	(7,735)	296,049		5
6	Maintenance	176,360	47,798	157,790	381,948		381,948	1,117	383,065		6
7	Other (specify):*										7
8	TOTAL General Services	614,895	718,015	956,377	2,289,287	(1,752)	2,287,535	(6,819)	2,280,716		8
	B. Health Care and Programs										
9	Medical Director			41,220	41,220		41,220	41,220			9
10	Nursing and Medical Records	4,295,848	635,134	69,257	5,000,239		5,000,239	(97,474)	4,902,765		10
10a	Therapy	39,578			39,578		39,578	39,578			10a
11	Activities	98,019	8,644		106,663		106,663	1,247	107,910		11
12	Social Services	430,358		1,281	431,639		431,639	431,639			12
13	CNA Training										13
14	Program Transportation			5,317	5,317		5,317	5,317			14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,863,803	643,778	117,075	5,624,656		5,624,656	(96,227)	5,528,429		16
	C. General Administration										
17	Administrative	107,041		1,023,657	1,130,698		1,130,698	(972,066)	158,632		17
18	Directors Fees										18
19	Professional Services			233,253	233,253	(43,804)	189,449	(60,396)	129,053		19
20	Dues, Fees, Subscriptions & Promotions			104,896	104,896		104,896	(60,537)	44,359		20
21	Clerical & General Office Expenses	192,065	40,663	462,384	695,112		695,112	(85,219)	609,893		21
22	Employee Benefits & Payroll Taxes			1,086,284	1,086,284	1,752	1,088,036	1,088,036			22
23	Inservice Training & Education										23
24	Travel and Seminar			2,934	2,934		2,934	726	3,660		24
25	Other Admin. Staff Transportation			309	309		309	2,544	2,853		25
26	Insurance-Prop.Liab.Malpractice			529,104	529,104		529,104	19,772	548,876		26
27	Other (specify):*							64,199	64,199		27
28	TOTAL General Administration	299,106	40,663	3,442,821	3,782,590	(42,052)	3,740,538	(1,090,978)	2,649,560		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,777,804	1,402,456	4,516,273	11,696,533	(43,804)	11,652,729	(1,194,024)	10,458,704		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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	
	D. Ownership											
30	Depreciation			162,255	162,255		162,255	254,288	416,543			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			152,294	152,294		152,294	425,005	577,299			32
33	Real Estate Taxes					43,804	43,804	466,439	510,243			33
34	Rent-Facility & Grounds			1,259,067	1,259,067		1,259,067	(1,255,432)	3,635			34
35	Rent-Equipment & Vehicles			37,367	37,367		37,367	7,801	45,168			35
36	Other (specify):*							80,945	80,945			36
37	TOTAL Ownership			1,610,983	1,610,983	43,804	1,654,787	(20,955)	1,633,832			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		256,624	1,139,150	1,395,774		1,395,774	(12,391)	1,383,383			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			742,766	742,766		742,766		742,766			42
43	Other (specify):*	118,052			118,052		118,052	(118,052)	(0)			43
44	TOTAL Special Cost Centers	118,052	256,624	1,881,916	2,256,592		2,256,592	(130,443)	2,126,149			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,895,856	1,659,080	8,009,172	15,564,108		15,564,108	(1,345,423)	14,218,685			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(11,079)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(55,010)	30		9
10	Interest and Other Investment Income	(22,368)	32		10
11	Discounts, Allowances, Rebates & Refunds	(19)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(182)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(100)	21		18
19	Entertainment	(611)	24		19
20	Contributions	(16,450)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(335,193)	21		24
25	Fund Raising, Advertising and Promotional	(38,208)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(840,490)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,319,709)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(25,713)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (25,713)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,345,423)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

California Gardens N & R Ctr

ID# 0040022

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Jury Duty Income	\$ (17)	10	1
2	Record Copies	(1,005)	10	2
3	Other Revenue - Settlement	(2,043)	21	3
4	Patient Needs	(9,282)	10	4
5	Patient Clothing	(11,130)	10	5
6	Veteran's Expense	(82,505)	10	6
7	Bank Charges	(19,948)	21	7
8	Sequestration Fee	(32,492)	21	8
9	Capitalized R&M	(11,430)	06	9
10	Additional R&M	3,364	06	10
11	Web Media	(272)	21	11
12	Annual Report	(175)	20	12
13	Building Company - Bank Chargees	(243)	21	13
14	Building Company - License and Inspection	(100)	20	14
15	Building Company - Legal Fees	(250)	19	15
16	Building Company - Accounting and Audit Fees	(10,515)	19	16
17	Building Company - IL Replacement Tax	(8,868)	21	17
18	Building Company - Amortization	(181,078)	36	18
19	Building Company - Penalty	(266,574)	21	19
20	Non-Allowable Legal	(70,451)	19	20
21	Collections	(9,557)	21	21
22	COPE Dues	(7,867)	20	22
23	Community Salary	(6,921)	43	23
24	Guest Relations Salary	(32,366)	43	24
25	Marketing Salary	(78,765)	43	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	(840,490)	49

California Gardens N & R Ctr

ID# 0040022

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(201)											(201)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(11,079)		3,344									(7,735)	5
6	Maintenance	(8,066)		9,183									1,117	6
7	Other (specify):*													7
8	TOTAL General Services	(19,346)		12,527									(6,819)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(103,939)		8,235			(1,770)						(97,474)	10
10a	Therapy													10a
11	Activities			1,247									1,247	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(103,939)		9,482			(1,770)						(96,227)	16
	C. General Administration													
17	Administrative			(972,066)									(972,066)	17
18	Directors Fees													18
19	Professional Services	(81,216)	10,765	10,055									(60,396)	19
20	Fees, Subscriptions & Promotions	(62,800)	100	2,163									(60,537)	20
21	Clerical & General Office Expenses	(675,289)	275,685	314,385									(85,219)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(611)		1,337									726	24
25	Other Admin. Staff Transportation			2,544									2,544	25
26	Insurance-Prop.Liab.Malpractice		17,554	2,218									19,772	26
27	Other (specify):*			64,199									64,199	27
28	TOTAL General Administration	(819,916)	304,104	(575,166)									(1,090,978)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(943,201)	304,104	(553,157)			(1,770)						(1,194,024)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(55,010)	290,793	18,504									254,288	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(22,368)	445,059	2,314									425,005	32
33	Real Estate Taxes		458,139	8,300									466,439	33
34	Rent-Facility & Grounds		(1,256,031)	599									(1,255,432)	34
35	Rent-Equipment & Vehicles			7,801									7,801	35
36	Other (specify):*	(181,078)	262,023										80,945	36
37	TOTAL Ownership	(258,456)	199,983	37,518									(20,955)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(3,003)	(3,256)	(6,132)				(12,391)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(118,052)											(118,052)	43
44	TOTAL Special Cost Centers	(118,052)					(3,003)	(3,256)	(6,132)				(130,443)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,319,709)	504,087	(515,639)			(4,773)	(3,256)	(6,132)				(1,345,423)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34 Rent	\$ 1,256,031	California Gardens Associates	100.00%	\$	\$ (1,256,031)	1	
2	V	32 Interest	639	California Gardens Associates	100.00%	445,698	445,059	2	
3	V	21 Bank Charges		California Gardens Associates	100.00%	243	243	3	
4	V	26 Gen. and Professional Liability		California Gardens Associates	100.00%	17,554	17,554	4	
5	V	20 License and Inspection		California Gardens Associates	100.00%	100	100	5	
6	V	19 Legal Fees		California Gardens Associates	100.00%	250	250	6	
7	V	19 Accounting and Audit Fees		California Gardens Associates	100.00%	10,515	10,515	7	
8	V	21 IL Replacement Tax		California Gardens Associates	100.00%	8,868	8,868	8	
9	V	33 Real Estate Taxes		California Gardens Associates	100.00%	458,139	458,139	9	
10	V	30 Depreciation		California Gardens Associates	100.00%	290,793	290,793	10	
11	V	36 Amortization of Loan Fees		California Gardens Associates	100.00%	181,078	181,078	11	
12	V	36 Mortgage Insurance Expense		California Gardens Associates	100.00%	80,945	80,945	12	
13	V	21 Penalty		California Gardens Associates	100.00%	266,574	266,574	13	
14	Total		\$ 1,256,670			\$ 1,760,757	\$ *	504,087	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 3,344	\$ 3,344
16	V	6 MAINTENANCE SALARIES		NUCARE SERVICES CORP.	100.00%	1,134	1,134
17	V	6 REPAIRS AND MAINT.		NUCARE SERVICES CORP.	100.00%	8,049	8,049
18	V	10 CLINICAL SALARIES		NUCARE SERVICES CORP.	100.00%	8,235	8,235
19	V	11 ACTIVITY SALARIES		NUCARE SERVICES CORP.	100.00%	1,247	1,247
20	V	17 ADMINISTRATIVE SALARIES - NON-OWNER		NUCARE SERVICES CORP.	100.00%	51,591	51,591
21	V	19 PROFESSIONAL FEES		NUCARE SERVICES CORP.	100.00%	10,055	10,055
22	V	20 FEES SUBSCRIPTIONS		NUCARE SERVICES CORP.	100.00%	2,163	2,163
23	V	21 CLERICAL & GENERAL SALARIES		NUCARE SERVICES CORP.	100.00%	282,168	282,168
24	V	21 CLERICAL & GENERAL		NUCARE SERVICES CORP.	100.00%	32,217	32,217
25	V	24 SEMINARS AND EDUCATION		NUCARE SERVICES CORP.	100.00%	1,337	1,337
26	V	25 ADMIN. STAFF TRAVEL		NUCARE SERVICES CORP.	100.00%	2,544	2,544
27	V	26 INSURANCE		NUCARE SERVICES CORP.	100.00%	2,218	2,218
28	V	27 EMPLOYEE BEN. GEN. ADMIN.		NUCARE SERVICES CORP.	100.00%	64,199	64,199
29	V	30 DEPRECIATION		NUCARE SERVICES CORP.	100.00%	18,504	18,504
30	V	32 INTEREST EXPENSE		NUCARE SERVICES CORP.	100.00%	2,314	2,314
31	V	33 REAL ESTATE TAX		NUCARE SERVICES CORP.	100.00%	8,300	8,300
32	V	34 PARKING LOT RENT		NUCARE SERVICES CORP.	100.00%	599	599
33	V	35 AUTO LEASE		NUCARE SERVICES CORP.	100.00%	4,804	4,804
34	V	35 EQUIPMENT RENTAL		NUCARE SERVICES CORP.	100.00%	2,997	2,997
35	V						
36	V	17 BOOKKEEPING FEES	1,023,657	NUCARE SERVICES CORP.	100.00%		(1,023,657)
37	V						
38	V						
39	Total		\$ 1,023,657			\$ 508,018	\$ * (515,639)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Workers Compensation	\$ 53,954	DIAMOND INSURANCE	100.00%	\$ 53,954	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 53,954			\$ 53,954	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	22 Workers Compensation	\$ 125,589	MAPLE LEAF INSURANCE	100.00%	\$ 125,589	\$
16	V	26 Liability Insurance	332,950	MAPLE LEAF INSURANCE	100.00%	332,950	
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 458,539			\$ 458,539	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Ambulance	\$ 10,124	Lifeline Ambulance	100.00%	\$ 8,354	\$ (1,770)
16	V	39 Ambulance	17,179	Lifeline Ambulance	100.00%	14,176	(3,003)
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 27,303			\$ 22,530	\$ * (4,773)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 DME AND MEDICAL SUPPLIES	\$ 74,239	INTEGRA HEALTHCARE EQUIPMENT	100.00%	\$ 70,983	\$ (3,256)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 74,239			\$ 70,983	\$ * (3,256)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 RESPIRATORY SERVICES	\$ 30,545	INTEGRA RESPIRATORY SERVICES LLC	100.00%	\$ 24,413	\$ (6,132)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 30,545			\$ 24,413	\$ * (6,132)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	BARRY & RANDY CARR	4.750%	CHEVY CHASE CORP. D/B/A BRONZEVILLE PARK NURSING & REI	CHICAGO	CALIFORNIA GARDENS ASSOC	LINCOLNWOOD	BUILDING CO.	1
2	GARY HOKIN	25.000%	CLAREMONT EXTENDED HEALTHCARE, L.L.C.	BUFFALO GROVE	MAPLE LEAF INSURANCE	GRAND CAYMAN	LIABILITY INSURANCE	2
3	GERRY JENICH	5.000%	CLARIDGE IMPERIAL, LTD.	CHICAGO	SEASONS HOSPICE	PARK RIDGE	HOSPICE	3
4	RAJCHENBACH FAMILY TRUST	4.750%	JACKSON CORP.	CHICAGO	DIAMOND INSURANCE	NORTHBROOK	WORKERS COMP INS	4
5	ROBERT HARTMAN	55.750%	MONROE CORP.	CHICAGO	7257 N. LINCOLN AVENUE, LLC	LINCOLNWOOD	BUILDING RENTAL	5
6	MARK HOLLANDER DISCRETIONARY TRUST	1.583%	THE RENAISSANCE AT 87TH STREET, INC.	CHICAGO	NUCARE SERVICES	LINCOLNWOOD	BOOKEEPING	6
7	SHARON HOLLANDER DISCRETIONARY TRUST	1.583%	ARIA POST ACUTE CARE	HILLSIDE	KFT SERVICES, LLC	LINCOLNWOOD	MANAGEMENT CO.	7
8	FEIGE C. KNOBEL DISCRETIONARY TRUST	1.583%	THE RENAISSANCE AT MIDWAY, INC.	CHICAGO	DRAKE LOUIS ENTERPRISE, LI	LINCOLNWOOD	MANAGEMENT CO.	8
9			THE RENAISSANCE AT SOUTH SHORE, INC.	CHICAGO	INTEGRA HEALTHCARE EQUI	ELMHURST	DME & MEDICAL SUPPLIES	9
10			RENAISSANCE EAST	MESA, ARIZONA	LIFELINE AMBULANCE, LLC	CHICAGO	AMBULANCE	10
11			RENAISSANCE PARK SOUTH,LLC	CHICAGO	INTEGRA RESPIRATORY SERV	ELMHURST	RESPIRATORY SERV.	11
12			RENAISSANCE VILLAGE AL	MESA, ARIZONA				12
13			RENAISSANCE VILLAGE IL	MESA, ARIZONA				13
14			RENAISSANCE WEST	MESA, ARIZONA				14
15			CLAREMONT - HANOVER PARK	HANOVER PARK				15
16			SEVEN OAKS	GLENDALE, WISC.				16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts									11
12	anticipated to be considered allowable by the IL. Dept. of HFS.									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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS 1,205,960	16	\$ 37,199	\$	108,405	\$ 3,344	1
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS 1,205,960	16	12,620	12,620	108,405	1,134	2
3	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS 1,205,960	16	89,537		108,405	8,049	3
4	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS 1,205,960	16	91,606	91,606	108,405	8,235	4
5	11	ACTIVITY SALARIES	AVAIL. CENSUS DAYS 1,205,960	16	13,872	13,872	108,405	1,247	5
6	17	ADMINISTRATIVE SALARIES	AVAIL. CENSUS DAYS 1,205,960	16	573,931	573,931	108,405	51,591	6
7	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS 1,205,960	16	111,853		108,405	10,055	7
8	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS 1,205,960	16	24,065		108,405	2,163	8
9	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS 1,205,960	16	3,139,005	3,139,005	108,405	282,168	9
10	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS 1,205,960	16	358,395		108,405	32,217	10
11	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS 1,205,960	16	14,876		108,405	1,337	11
12	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS 1,205,960	16	28,298		108,405	2,544	12
13	26	INSURANCE	AVAIL. CENSUS DAYS 1,205,960	16	24,669		108,405	2,218	13
14	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS 1,205,960	16	714,188		108,405	64,199	14
15	30	DEPRECIATION	AVAIL. CENSUS DAYS 1,205,960	16	205,852		108,405	18,504	15
16	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS 1,205,960	16	25,740		108,405	2,314	16
17	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS 1,205,960	16	92,330		108,405	8,300	17
18	34	PARKING LOT RENT	AVAIL. CENSUS DAYS 1,205,960	16	6,664		108,405	599	18
19	35	AUTO LEASE	AVAIL. CENSUS DAYS 1,205,960	16	53,447		108,405	4,804	19
20	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS 1,205,960	16	33,335		108,405	2,997	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,651,481	\$ 3,831,033		\$ 508,018	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Diamond Insurance
 Street Address 40 Skokie Blvd., Suite 105
 City / State / Zip Code Northbrook, IL 60062
 Phone Number (847) 599-1002
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	WORKERS COMPENSATION	DIRECT ALLOCATION		\$	\$		\$ 53,954	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 53,954	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	WORKERS COMPENSATION	Direct Allocation		\$	\$		\$ 125,589	1
2	26	LIABILITY INSURANCE	Direct Allocation					332,950	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 458,539	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	AMBULANCE	DIRECT ALLOCATION		\$	\$		\$ 8,354	1
2	39	AMBULANCE	DIRECT ALLOCATION					14,176	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 22,530	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	DME AND MEDICAL SUPPLIE	Direct Allocation		\$	\$		\$ 70,983	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 70,983	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	RESPIRATORY SERVICES	Direct Allocation		\$	\$		\$ 24,413	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 24,413	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
A. Directly Facility Related																
Long-Term																
1	HUD Loan		X	Mortgage			\$	\$ 14,688,057			\$ 445,698					
2																
3																
4																
5																
Working Capital																
6	Bank of America		X	Working Capital - LOC				2,635,000			11,597					
7	The Private Bank		X	Working Capital - LOC				362,246			140,697					
8	See Supplemental Schedule										2,314					
9	TOTAL Facility Related						\$	\$ 17,685,303			\$ 600,305					
B. Non-Facility Related*																
10	Interest Income		X								(22,368)					
11	Interest Income - Building Co.		X								(639)					
12																
13																
14	TOTAL Non-Facility Related						\$	\$			\$ (23,007)					
15	TOTALS (line 9+line14)						\$	\$ 17,685,303			\$ 577,298					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 80,945 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number

California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5																
6																
7	TOTAL Long-Term															
	Working Capital															
8	Allocated from NuCare		X				\$	\$			\$ 824					
9	Allocated from 7257 N. Lincoln Ave.		X								1,490					
10																
11																
12																
13																
14	TOTAL Working Capital										2,314					
	B. Non-Facility Related*															
15							\$	\$			\$					
16																
17																
18																
19																
20	TOTAL Non-Facility Related															

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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.**

4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ <u>_____</u>	\$ <u>_____</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

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

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>193,025</u>	<u>1987</u>	<u>\$ 300,000</u>	1
2	<u>Allocated from NuCare 7257 N. Lincoln Ave.</u>		<u>2004</u>	<u>14,383</u>	2
3	TOTALS	193,025		\$ 314,383	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	297		1977	\$ 4,708,760	\$ 290,793		\$ 176,340	\$ (114,453)	\$ 3,063,454	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1981	4,471		20			205	9
10	Various		1982	2,319		20			222	10
11	Various		1983	10,829		20			1,580	11
12	Various		1984	1,410		20			277	12
13	Various		1985	17,805		20			492	13
14	Various		1986	22,863		20			6,764	14
15	Various		1987	40,100		20			13,868	15
16	Various		1988	2,787		20			2,787	16
17	Various		1989	3,024		20			1,348	17
18	Various		1990	8,652		20			4,290	18
19	Various		1991	3,892		20			2,125	19
20	Various		1993	24,138		20	1,106	1,106	15,589	20
21	Various		1994	8,195		20	410	410	5,327	21
22	Various		1995	17,230		20	862	862	16,078	22
23	Various		1996	46,848		20	2,342	2,342	40,519	23
24	Various		1997	70,702		20	3,482	3,482	58,827	24
25	Various		1998	33,854		20	1,693	1,693	26,317	25
26	Various		1999	103,092		20	5,155	5,155	74,649	26
27	Various		2000	194,600		20	9,730	9,730	134,242	27
28	Various		2001	75,921		20	3,796	3,796	47,655	28
29	Various		2002	45,162		20	1,685	1,685	38,984	29
30	Various		2003	55,404		20	2,302	2,302	43,623	30
31	Various		2004	32,888		20	1,913	1,913	18,576	31
32	Various		2005	23,434		20	1,059	1,059	18,314	32
33	Various		2006	22,990		20	1,346	1,346	20,338	33
34	Various		2008	6,857		20	343	343	1,743	34
35	Various		2009	420,531		20	22,539	22,539	105,189	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		347,336			26,787	26,787	208,060	67
68		205,197	9,307		7,708	(1,599)	65,783	68
69			162,255			(162,255)		69
70		\$ 6,561,291	\$ 462,355		\$ 270,597	\$ (191,758)	\$ 4,037,223	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,561,291	\$ 462,355		\$ 270,597	\$ (191,758)	\$ 4,037,223	1
2	Remodel Basement, 1St, 2Nd & 4Rd Flr. Corridor & Res. Rms., Di	2010	59,811		20	5,981	5,981	23,924	2
3	Elevator Door Jam, Removed Comp. Processsing Unit And Repa	2010	3,794		20	379	379	1,486	3
4	1 Pvi Water Heater,	2010	17,265		20	1,439	1,439	5,515	4
5	2000 Lft Chair Rail 5/8" X 2 1/2"	2010	4,390		20	878	878	2,854	5
6	Service And Replace 19 Smoke Detectors; 1 Valve Tamper & Insta	2010	3,769		20	377	377	1,225	6
7	2000 Linear Ft. Chair Railoak Color For 2Nd Floor	2011	4,390		20	439	439	1,317	7
8	2005 Linera Ft Chair Rail 5/8" X 2 1/2	2011	4,341		20	434	434	1,266	8
9	2 Custom Wraparound Ss Grab Bars, 2 Shower Rods, 2 Grab Bar	2011	2,856		20	286	286	762	9
10	1 Commercial Gas Water Heater	2011	6,807		20	1,361	1,361	3,631	10
11	Shower Room, 4 Wrap Around Grab Bars, 4 Shower Rods, 4 24" C	2011	4,784		20	478	478	1,196	11
12	Grab Bars/Remodeling For 3Rd Floor Shower Room	2011	4,924		20	492	492	1,190	12
13	Fire Pump Repair	2011	3,069		20	153	153	435	13
14	Elevator Repairs	2012	4,149		20	415	415	657	14
15	Door Levers	2012	5,465		20	547	547	592	15
16	Elevator Repair	2012	2,970		20	297	297	594	16
17	Elevator Repair	2012	3,059		20	306	306	357	17
18	Elevator Repair	2012	3,017		20	302	302	327	18
19	Cable Wiring	2013	2,780		20	510	510	510	19
20	Lavatory Faucets	2013	11,187		20	932	932	932	20
21	Wi-Fi Wiring	2013	7,500		20	1,125	1,125	1,125	21
22	Hot Water Storage Tank	2013	4,202		20	280	280	280	22
23	Voltage Outlets For Kiosks	2013	4,625		20	540	540	540	23
24	14 Fire Dampers	2013	8,352		20	348	348	348	24
25	Compressor For Walk-In Freezer	2013	4,391		20	732	732	732	25
26	Blinds, Cabinets, Countertops, Vinyl Flooring	2013	3,910		20	782	782	782	26
27	Recovered Awning	2013	2,665		20	244	244	244	27
28	Sprinkler System	2013	3,437		20	286	286	286	28
29	Replace Boiler	2013	8,758		20	219	219	219	29
30	60' Cast Iron Piping	2013	12,000		20	300	300	300	30
31	Radiator Recore	2013	3,720		20	310	310	310	31
32	Sewer Cleanout Station	2013	9,800		20	327	327	327	32
33	Furnish And Install 19 2-Hr Fire Dampers At Floor To Floor Pene	2013	19,600		20	1,143	1,143	1,143	33
34	TOTAL (lines 1 thru 33)		\$ 6,807,079	\$ 462,355		\$ 293,240	\$ (169,115)	\$ 4,092,628	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,807,079	\$ 462,355		\$ 293,240	\$ (169,115)	\$ 4,092,628	1
2	Signs And Wiring On 1St Floor Room 120	2013	2,720		20	136	136	136	2
3	Kitchen - Floor Drain And 8 Feet Of Cast Iron Pipe	2013	4,200		20	210	210	210	3
4	Installed Coil Lighting Sngl Timer; Replaced Wall-Mounted Light	2013	4,510		20	226	226	226	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,818,509	\$ 462,355		\$ 293,811	\$ (168,544)	\$ 4,093,200	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 6,818,509	\$ 462,355		\$ 293,811	\$ (168,544)	\$ 4,093,200		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 6,818,509	\$ 462,355		\$ 293,811	\$ (168,544)	\$ 4,093,200		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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 12D, Carried Forward		\$ 6,818,509	\$ 462,355		\$ 293,811	\$ (168,544)	\$ 4,093,200	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,818,509	\$ 462,355		\$ 293,811	\$ (168,544)	\$ 4,093,200	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Various	2004	18,253		20	1,435	1,435	13,045	9
10	Various	2005	147,095		20	14,526	14,526	126,265	10
11	Interlocking Door Parts	2007	3,821		20	191	191	1,337	11
12	Clear Polish Wire Glass - 3 Rooms	2007	3,148		20	157	157	1,100	12
13	Clear Polish Wire Glass - 1 Room	2007	485		20	24	24	169	13
14	Cooling Tower	2007	36,990		20	1,850	1,850	12,949	14
15	2 Passenger Elevator	2007	6,721		20	336	336	2,352	15
16	Electrical Work	2007	17,065		20	853	853	5,972	16
17	Smoke Detectors and Standard Wire Bases	2007	3,509		20	175	175	1,226	17
18	Motor - Cooling Tower	2007	4,110		20	206	206	1,441	18
19	Tadiran IPx500 Telephone System	2008	21,467		20	2,147	2,147	12,882	19
20	Carpet; Armstrong Beckford	2008	7,103		20	355	355	2,130	20
21	Remote Annunciator Panel for Basement Generator	2008	3,852		20	193	193	1,158	21
22	Headend Installation and Home Run Wiring to Roof	2008	13,039		20	1,304	1,304	7,824	22
23	Change Heights of Outlets	2008	2,625		20	131	131	786	23
24	Video Monitoring System	2008	3,713		20	186	186	1,116	24
25	Outdoor Lighting	2008	8,415		20	421	421	2,526	25
26	CCTV to Monitor Floors	2008	3,469		20	173	173	1,038	26
27	Varieties of Burning Bushes	2008	8,175		20	409	409	2,454	27
28	Installation of Video Multiplexer Recorder	2008	2,710		20	136	136	816	28
29	Asphalt Paving Work	2008	4,350		20	218	218	1,308	29
30	Landscape Irrigation System	2008	18,000		20	900	900	5,400	30
31	New Elevator Door	2008	9,221		20	461	461	2,766	31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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	Building Company Information Continued								
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 347,336	\$		\$ 26,787	\$ 26,787	\$ 208,060	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from NuCare 7257 N Lincoln Ave	2004	129,443	3,319	20	3,761	442	38,076	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from NuCare	2003	1,053	101	20	54	(47)	542	9
10	Allocated from NuCare	2004	21,377	2,057	20	1,070	(987)	10,392	10
11	Allocated from NuCare	2005	1,267	122	20	63	(59)	561	11
12	Allocated from NuCare	2006	1,718	165	20	86	(79)	633	12
13	Allocated from NuCare	2008	1,811	174	20	91	(83)	476	13
14	Allocated from NuCare	2009	29,163	2,806	20	1,458	(1,348)	6,722	14
15	Allocated from NuCare	2010	4,481	431	20	224	(207)	786	15
16	Allocated from NuCare	2011	242	23	20	12	(11)	35	16
17	Allocated from NuCare	2012	270	26	20	13	(13)	24	17
18									18
19	Allocated from NuCare 7257 N Lincoln Ave	2005	11,800	83	20	747	664	6,314	19
20	Allocated from NuCare 7257 N Lincoln Ave	2004	2,572		20	129	129	1,222	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	Related Party Information Continued		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		\$ 205,197	\$ 9,307		\$ 7,708	\$ (1,599)	\$ 65,783	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 944,600	\$ 8,546	\$ 106,072	\$ 97,526	10	\$ 718,397	71
72	Current Year Purchases	109,276	574	16,494	15,920	10	16,494	72
73	Fully Depreciated Assets	445,146		6	6	10	445,146	73
74								74
75	TOTALS	\$ 1,499,023	\$ 9,120	\$ 122,572	\$ 113,452		\$ 1,180,038	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		1996 FORD WAGON	1997	\$ 21,161	\$	\$	\$	5	\$ 21,160	76
77		Allocated from Nucare	2013	796	77	159	82	5	544	77
78										78
79										79
80	TOTALS			\$ 21,957	\$ 77	\$ 159	\$ 82		\$ 21,704	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,653,871	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 471,552	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 416,542	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (55,010)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,294,942	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage				3,036			5
6	Allocated from NuCare (Parking Lot)				599			6
7	TOTAL				\$ 3,635			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 32,675 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2012 Ford Van Gohen	\$	\$ 7,689	17
18	Allocated from NuCare			4,804	18
19					19
20					20
21	TOTAL		\$	\$ 12,493	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr # 0040022 Report Period Beginning: 01/01/13 Ending: 12/31/13
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)		
			Staff		Outside Practitioner (other than consultant)									
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$	474,182			\$	474,182	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs						183,536				183,536	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	39 - 03	hrs						470,073				470,073	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	39 - 02	# of prescrpts							186,568			186,568	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Other (specify):													12
13	Other (specify): <u>See Supplemental</u>								11,359	70,056			81,415	13
14	TOTAL			\$				\$	1,139,150	\$	256,624	\$	1,395,774	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning: 01/01/13

Ending:

12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 11,758	\$ 710,090	1
2	Cash-Patient Deposits	22,542	22,542	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,149,889	4,263,530	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	20,000	20,000	5
6	Prepaid Insurance	4,503	24,639	6
7	Other Prepaid Expenses	7,566	7,566	7
8	Accounts Receivable (owners or related parties)	5,504,307	5,504,307	8
9	Other(specify): <u>See Attached Schedule</u>	4,600	1,431,150	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,725,165	\$ 11,983,824	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,151,920	13
14	Buildings, at Historical Cost		3,973,900	14
15	Leasehold Improvements, at Historical Cost	1,138,376	6,861,021	15
16	Equipment, at Historical Cost	1,355,043	2,204,387	16
17	Accumulated Depreciation (book methods)	(1,905,771)	(8,428,183)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		199,903	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(5,236)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 587,648	\$ 5,957,712	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,312,813	\$ 17,941,536	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,732,071	\$ 1,732,071	26
27	Officer's Accounts Payable		112,358	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,997,246	2,997,246	29
30	Accrued Salaries Payable	364,810	364,810	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,529	26,529	31
32	Accrued Real Estate Taxes(Sch.IX-B)		423,942	32
33	Accrued Interest Payable		34,884	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	9,880	9,880	35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	5,352,150	5,589,947	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 10,482,686	\$ 11,291,667	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,688,057	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)	\$	\$ 14,688,057	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 10,482,686	\$ 25,979,724	46
47	TOTAL EQUITY(page 18, line 24)	\$ (169,873)	\$ (8,038,188)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,312,813	\$ 17,941,536	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,047,133)	1
2	Restatements (describe):		2
3	Bad Debt Adjustment	(199,991)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,247,124)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,077,251	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)	\$ 1,077,251	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)	\$ (169,873)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,991,728	1
2	Discounts and Allowances for all Levels	(1,241,705)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,750,023	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,014,976	6
7	Oxygen	6,714	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,021,690	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	19	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	611,739	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	51,859	19
20	Radiology and X-Ray	10,106	20
21	Other Medical Services	36,671	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 710,394	23
D. Non-Operating Revenue			
24	Contributions	10	24
25	Interest and Other Investment Income***	22,368	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,378	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	136,874	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 136,874	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,641,359	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,289,287	31
32	Health Care	5,624,656	32
33	General Administration	3,782,590	33
B. Capital Expense			
34	Ownership	1,610,983	34
C. Ancillary Expense			
35	Special Cost Centers	1,513,826	35
36	Provider Participation Fee	742,766	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,564,108	40
41	Income before Income Taxes (line 30 minus line 40)**	1,077,251	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,077,251	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,798,330	44
45	Private Pay - Net Inpatient Revenue	(41,253)	45
46	Medicare - Net Inpatient Revenue	926,752	46
47	Other-(specify) <u>CCHHS</u>	497,777	47
48	Other-(specify) <u>Managed Care</u>	568,417	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,750,023	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	3,082	3,382	\$ 113,800	\$ 33.65	1
2	Assistant Director of Nursing	1,718	1,840	85,876	46.67	2
3	Registered Nurses	33,269	37,051	1,069,992	28.88	3
4	Licensed Practical Nurses	63,677	68,959	1,760,123	25.52	4
5	CNAs & Orderlies	130,019	140,501	1,200,191	8.54	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,204	3,509	39,578	11.28	8
9	Activity Director	2,145	2,302	42,167	18.32	9
10	Activity Assistants	4,972	5,535	55,852	10.09	10
11	Social Service Workers	14,024	15,657	346,017	22.10	11
12	Dietician					12
13	Food Service Supervisor	2,037	2,190	61,859	28.25	13
14	Head Cook	7,374	8,493	132,006	15.54	14
15	Cook Helpers/Assistants	18,924	21,039	210,586	10.01	15
16	Dishwashers					16
17	Maintenance Workers	8,273	9,080	176,360	19.42	17
18	Housekeepers	2,728	3,063	34,084	11.13	18
19	Laundry					19
20	Administrator	1,877	2,013	85,228	42.34	20
21	Assistant Administrator					21
22	Other Administrative	231	231	21,813	94.43	22
23	Office Manager					23
24	Clerical	7,524	8,268	192,065	23.23	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	2,004	2,158	32,731	15.17	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	11,970	13,250	235,528	17.78	33
34	TOTAL (lines 1 - 33)	319,052	348,521	\$ 5,895,856 *	\$ 16.92	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	384	\$ 18,148	01-03	35
36	Medical Director	Monthly	41,220	09-03	36
37	Medical Records Consultant	Monthly	25,650	10-03	37
38	Nurse Consultant	445	21,689	10-03	38
39	Pharmacist Consultant	Monthly	21,918	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	21	1,281	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	850	\$ 129,906		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Alison Elsner	Administrator	0.00%	\$ 85,228	Workers' Compensation Insurance	\$ 179,543	IDPH License Fee	\$ 1,990		
Tony Prather	Regional Director	0.00%	21,813	Unemployment Compensation Insurance	130,941	Advertising: Employee Recruitment	51		
				FICA Taxes	440,355	Health Care Worker Background Check	9,537		
				Employee Health Insurance	300,709	(Indicate # of checks performed <u>283</u>)			
				Employee Meals	1,752	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Trade Association Dues	29,328		
				City Taxes	3,110	Dues and Subscriptions	1,096		
				Pension	12,681	Licenses and Permits	194		
				Other Employee Benefits	15,159	Advertising and Promotions	38,208		
				401K Matching	3,786	See Supplemental Schedule	2,163		
						Less: Public Relations Expense	()		
						Non-allowable advertising	(38,208)		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
\$ 107,041				\$ 1,088,036		\$ 44,358			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Bookkeeping Fee -NuCare Services Corp			\$ 1,023,657				Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense		2,323
\$ 1,023,657				\$			Allocated from NuCare		1,337
C. Professional Services							Entertainment Expense		
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)		
Frost, Ruttenberg, & Rothblatt	Accounting Fees		\$ 22,005				TOTAL		\$ 3,660
McGladrey LLP	Accounting Fees		280						
Ability Network Inc.	Computer Services		188						
CDW Government	Computer Services		1,350						
E-Health Data Solutions	Computer Services		5,607						
Health Data Systems	Computer Services		5,139						
MDI Achieve	Computer Services		27,041						
Providence Management	Computer Services		20,149						
Providigm	Computer Services		660						
Provinet Solutions	Computer Services		2,631						
PSD Solutions	Computer Services		1,590						
See Supplemental Schedule			146,612						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)									
\$ 233,253									

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N & R Ctr

0040022

Report Period Beginning:

01/01/13

Ending:

12/31/13

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council on Long Term Care \$29,626
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 119 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 742,766
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 1,752 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? N/A If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.