

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

0040022 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	Private Pay	4 Other	Total	
8	SNF			<u>9,298</u>	<u>9,298</u>	8
9	SNF/PED					9
10	ICF	<u>83,294</u>	<u>3,861</u>	<u>5,549</u>	<u>92,704</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>83,294</u>	<u>3,861</u>	<u>14,847</u>	<u>102,002</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.09%

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 07/01/14

J. Was the facility purchased or leased after January 1, 1978?
YES Date 07/01/14 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 2,065

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

California Gardens N. & R.

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	413,078	56,851	22,033	491,962		491,962		491,962		1
2	Food Purchase		579,914		579,914	(2,070)	577,844	(220)	577,625		2
3	Housekeeping		367,313		367,313		367,313		367,313		3
4	Laundry		201,453		201,453		201,453		201,453		4
5	Heat and Other Utilities			338,524	338,524		338,524	(12,818)	325,706		5
6	Maintenance	162,682		159,749	322,431		322,431	41,808	364,239		6
7	Other (specify):*							5,166	5,166		7
8	TOTAL General Services	575,760	1,205,531	520,306	2,301,597	(2,070)	2,299,527	33,937	2,333,464		8
	B. Health Care and Programs										
9	Medical Director			30,070	30,070		30,070		30,070		9
10	Nursing and Medical Records	4,703,853	557,932	44,116	5,305,901		5,305,901	211,562	5,517,463		10
10a	Therapy	31,050		33,591	64,641		64,641	(3,463)	61,178		10a
11	Activities	107,354	11,492		118,846		118,846		118,846		11
12	Social Services	357,194			357,194		357,194		357,194		12
13	CNA Training										13
14	Program Transportation			189,507	189,507		189,507	(2,042)	187,465		14
15	Other (specify):*							68,151	68,151		15
16	TOTAL Health Care and Programs	5,199,451	569,424	297,284	6,066,159		6,066,159	274,208	6,340,367		16
	C. General Administration										
17	Administrative	116,785		974,991	1,091,776		1,091,776	(900,201)	191,575		17
18	Directors Fees										18
19	Professional Services			136,688	136,688		136,688	116,727	253,415		19
20	Dues, Fees, Subscriptions & Promotions			93,723	93,723		93,723	(6,275)	87,448		20
21	Clerical & General Office Expenses	244,027	3,310	346,925	594,262		594,262	92,435	686,697		21
22	Employee Benefits & Payroll Taxes			1,508,666	1,508,666	2,070	1,510,736		1,510,736		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,649	2,649		2,649	3,877	6,526		24
25	Other Admin. Staff Transportation			2,177	2,177		2,177	17,274	19,451		25
26	Insurance-Prop.Liab.Malpractice			635,625	635,625		635,625	15,185	650,810		26
27	Other (specify):*							83,211	83,211		27
28	TOTAL General Administration	360,812	3,310	3,701,444	4,065,566	2,070	4,067,636	(577,768)	3,489,868		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,136,023	1,778,265	4,519,034	12,433,322		12,433,322	(269,623)	12,163,699		29

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

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

Facility Name & ID Number

California Gardens N. & R.

#0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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			145,507	145,507		145,507	260,626	406,133			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			453,891	453,891		453,891	407,958	861,849			32
33	Real Estate Taxes			417,072	417,072		417,072	14,401	431,473			33
34	Rent-Facility & Grounds			1,092,273	1,092,273		1,092,273	(1,088,931)	3,342			34
35	Rent-Equipment & Vehicles			44,601	44,601		44,601	14,513	59,114			35
36	Other (specify):*							78,576	78,576			36
37	TOTAL Ownership			2,153,344	2,153,344		2,153,344	(312,857)	1,840,487			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		504,265	726,917	1,231,182		1,231,182	(14,357)	1,216,825			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			915,598	915,598		915,598	(146,372)	769,226			42
43	Other (specify):*	44,327		11,544	55,871		55,871	(55,871)	0			43
44	TOTAL Special Cost Centers	44,327	504,265	1,654,059	2,202,651		2,202,651	(216,599)	1,986,052			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,180,350	2,282,530	8,326,437	16,789,317		16,789,317	(799,079)	15,990,238			45

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

California Gardens N. & R.

ID# 0040022

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Sequestration Fee	\$ (20,961)	21	1
2	Veteran's Expense	(130,407)	10	2
3	Other Income	(120)	21	3
4	Discounts Earned	(5,303)	21	4
5	Marketing Salaries	(200)	43	5
6	Guest Relation Salary	(44,127)	43	6
7	Bank Charges	(28,410)	21	7
8	Marketing Services	(11,544)	43	8
9	Building Company - License and Permits	(100)	20	9
10	Building Company - Professional Fees	(20,485)	19	10
11	Building Company - Amortization	(5,712)	36	11
12	Non-Allowable Fees	(585)	21	12
13	Non-Allowable Legal	(4,776)	19	13
14	Prior Period Expense	(146,372)	42	14
15	PAC Dues	(3,300)	20	15
16	Building Company - Entity Expense	(50,846)	21	16
17	Additional R&M	2,166	06	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(471,082)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number California Gardens N. & R.# 0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	(220)											(220)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(18,127)		5,107	202								(12,818)	5
6	Maintenance	2,166		35,070	4,572								41,808	6
7	Other (specify):*			4,412	755								5,166	7
8	TOTAL General Services	(16,181)		44,589	5,529								33,937	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(130,407)		308,122	35,118	(1,270)							211,562	10
10a	Therapy					(3,093)	(370)						(3,463)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							(2,042)					(2,042)	14
15	Other (specify):*			60,118	8,033								68,151	15
16	TOTAL Health Care and Programs	(130,407)		368,239	43,151	(4,363)	(370)	(2,042)					274,208	16
	C. General Administration													
17	Administrative			(905,387)	5,186								(900,201)	17
18	Directors Fees													18
19	Professional Services	(25,261)	20,485	114,115	7,387								116,727	19
20	Fees, Subscriptions & Promotions	(22,046)	100	11,717	3,954								(6,275)	20
21	Clerical & General Office Expenses	(348,408)	50,846	307,218	82,778								92,435	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,647	2,230								3,877	24
25	Other Admin. Staff Transportation			16,438	836								17,274	25
26	Insurance-Prop.Liab.Malpractice		15,164	21									15,185	26
27	Other (specify):*			65,266	17,945								83,211	27
28	TOTAL General Administration	(395,715)	86,595	(388,966)	120,317								(577,768)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(542,303)	86,595	23,863	168,997	(4,363)	(370)	(2,042)					(269,623)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number California Gardens N. & R.# 0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	(89,983)	336,731	12,325	1,553								260,626	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,472)	406,764	4,461	204								407,958	32
33	Real Estate Taxes		9,034	4,469	899								14,401	33
34	Rent-Facility & Grounds		(1,092,273)	3,342									(1,088,931)	34
35	Rent-Equipment & Vehicles			11,636	2,877								14,513	35
36	Other (specify):*	(5,712)	84,288										78,576	36
37	TOTAL Ownership	(99,167)	(255,456)	36,233	5,533								(312,857)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(14,357)							(14,357)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee	(146,372)											(146,372)	42
43	Other (specify):*	(55,871)											(55,871)	43
44	TOTAL Special Cost Centers	(202,242)				(14,357)							(216,599)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(843,712)	(168,861)	60,096	174,530	(18,720)	(370)	(2,042)					(799,079)	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	\$ 1,092,273	California Gardens Associates	100.00%	\$	(1,092,273)	1
2	V	32 Interest	419	California Gardens Associates	100.00%	407,183	406,764	2
3	V	21 Entity Expense		California Gardens Associates	100.00%	50,846	50,846	3
4	V	26 Insurance		California Gardens Associates	100.00%	15,164	15,164	4
5	V	20 License and Permits		California Gardens Associates	100.00%	100	100	5
6	V	19 Professional Fees		California Gardens Associates	100.00%	20,485	20,485	6
7	V	33 Real Estate Taxes	417,083	California Gardens Associates	100.00%	426,117	9,034	7
8	V	30 Depreciation		California Gardens Associates	100.00%	336,731	336,731	8
9	V	36 Amortization of Loan Fees		California Gardens Associates	100.00%	5,712	5,712	9
10	V	36 Mortgage Insurance Expense		California Gardens Associates	100.00%	78,576	78,576	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,509,775			\$ 1,340,914	\$ * (168,861)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 5,107	\$ 5,107
16	V	6 MAINTENANCE SALARIES		NUCARE SERVICES CORP.	100.00%	22,611	22,611
17	V	6 MAINTENANCE EXPENSES		NUCARE SERVICES CORP.	100.00%	12,459	12,459
18	V	7 EMPLOYEE BENEFITS - MAINTENANCE		NUCARE SERVICES CORP.	100.00%	4,412	4,412
19	V	10 CLINICAL SALARIES		NUCARE SERVICES CORP.	100.00%	308,122	308,122
20	V	15 EMPLOYEE BENEFITS - CLINICAL		NUCARE SERVICES CORP.	100.00%	60,118	60,118
21	V	17 ADMINISTRATIVE SALARIES - NON-OWNER		NUCARE SERVICES CORP.	100.00%	69,614	69,614
22	V	19 PROFESSIONAL FEES		NUCARE SERVICES CORP.	100.00%	114,115	114,115
23	V	20 DUES, FEES, SUBSCRIPTIONS, ETC.		NUCARE SERVICES CORP.	100.00%	11,717	11,717
24	V	21 CLERICAL & GENERAL SALARIES		NUCARE SERVICES CORP.	100.00%	264,896	264,896
25	V	21 CLERICAL & GENERAL EXPENSES		NUCARE SERVICES CORP.	100.00%	42,322	42,322
26	V	24 SEMINARS AND EDUCATION		NUCARE SERVICES CORP.	100.00%	1,647	1,647
27	V	25 TRANSPORTATION		NUCARE SERVICES CORP.	100.00%	16,438	16,438
28	V	26 INSURANCE		NUCARE SERVICES CORP.	100.00%	21	21
29	V	27 EMPLOYEE BENEFITS - ADMINISTRATIVE		NUCARE SERVICES CORP.	100.00%	65,266	65,266
30	V	30 DEPRECIATION		NUCARE SERVICES CORP.	100.00%	12,325	12,325
31	V	32 INTEREST EXPENSE		NUCARE SERVICES CORP.	100.00%	4,461	4,461
32	V	33 REAL ESTATE TAX		NUCARE SERVICES CORP.	100.00%	4,469	4,469
33	V	34 PARKING LOT RENT		NUCARE SERVICES CORP.	100.00%	3,342	3,342
34	V	35 EQUIPMENT RENTAL		NUCARE SERVICES CORP.	100.00%	3,333	3,333
35	V	35 AUTO LEASE		NUCARE SERVICES CORP.	100.00%	8,302	8,302
36	V						
37	V	17 BOOKKEEPING FEES	975,001				(975,001)
38	V						
39	Total		\$ 975,001			\$ 1,035,097	\$ * 60,096

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	MAESTRO CONSULTING SERVICES LLC	100.00%	\$ 202	\$	202	15
16	V	6 MAINTENANCE SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	3,296		3,296	16
17	V	6 MAINTENANCE EXPENSES		MAESTRO CONSULTING SERVICES LLC	100.00%	1,276		1,276	17
18	V	7 EMPLOYEE BENEFITS - MAINTENANCE		MAESTRO CONSULTING SERVICES LLC	100.00%	755		755	18
19	V	10 CLINICAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	35,118		35,118	19
20	V	15 EMPLOYEE BENEFITS - CLINICAL		MAESTRO CONSULTING SERVICES LLC	100.00%	8,033		8,033	20
21	V	17 ADMINISTRATIVE SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	5,186		5,186	21
22	V	19 PROFESSIONAL FEES		MAESTRO CONSULTING SERVICES LLC	100.00%	7,387		7,387	22
23	V	20 DUES, FEES, SUBSCRIPTIONS, ETC.		MAESTRO CONSULTING SERVICES LLC	100.00%	3,954		3,954	23
24	V	21 CLERICAL & GENERAL SALARIES		MAESTRO CONSULTING SERVICES LLC	100.00%	78,311		78,311	24
25	V	21 CLERICAL & GENERAL EXPENSES		MAESTRO CONSULTING SERVICES LLC	100.00%	4,467		4,467	25
26	V	24 SEMINARS AND EDUCATION		MAESTRO CONSULTING SERVICES LLC	100.00%	2,230		2,230	26
27	V	25 TRANSPORTATION		MAESTRO CONSULTING SERVICES LLC	100.00%	836		836	27
28	V	27 EMPLOYEE BENEFITS - ADMINISTRATIVE		MAESTRO CONSULTING SERVICES LLC	100.00%	17,945		17,945	28
29	V	30 DEPRECIATION		MAESTRO CONSULTING SERVICES LLC	100.00%	1,553		1,553	29
30	V	32 INTEREST EXPENSE		MAESTRO CONSULTING SERVICES LLC	100.00%	204		204	30
31	V	33 REAL ESTATE TAX		MAESTRO CONSULTING SERVICES LLC	100.00%	899		899	31
32	V	35 EQUIPMENT RENTAL		MAESTRO CONSULTING SERVICES LLC	100.00%	2,059		2,059	32
33	V	35 AUTO LEASE		MAESTRO CONSULTING SERVICES LLC	100.00%	819		819	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 174,530	\$ *	174,530	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Nursing Supplies & Equipment	\$ 12,540	Integra Healthcare Equipment LLC		\$ 11,270	\$ (1,270)
16	V	10A Respiratory Services	30,531	Integra Healthcare Equipment LLC		27,438	(3,093)
17	V	39 DME & Medical Supplies	141,723	Integra Healthcare Equipment LLC		127,366	(14,357)
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		\$ 184,794			\$ 166,074	\$ * (18,720)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10A Respiratory Services	\$ 3,060	Integra Respiratory Service LLC		\$ 2,690	\$ (370)
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		\$ 3,060			\$ 2,690	\$ * (370)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	14 Transportation	\$ 26,685	Lifeline Ambulance LLC		\$ 24,643	\$ (2,042)
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		\$ 26,685			\$ 24,643	\$ * (2,042)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Workers Compensation	\$ 48,123	MAPLE LEAF INSURANCE	100.00%	\$ 48,123	\$	15
16	V	26 Liability Insurance	520,749	MAPLE LEAF INSURANCE	100.00%	520,749		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		\$ 568,872			\$ 568,872	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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.

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.

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.

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/15 Ending: 12/31/15

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										11
12										12
13								TOTAL	\$	13

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

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

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

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

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V 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	1,031,168	17	\$ 58,329	\$ 90,288	\$ 5,107	1	
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS	1,031,168	17	258,238	258,238	90,288	22,611	2
3	6	MAINTENANCE EXPENSES	AVAIL. CENSUS DAYS	1,031,168	17	142,295		90,288	12,459	3
4	7	EMPLOYEE BENEFITS - MAIN	AVAIL. CENSUS DAYS	1,031,168	17	50,385		90,288	4,412	4
5	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	1,031,168	17	3,519,020	3,519,020	90,288	308,122	5
6	15	EMPLOYEE BENEFITS - CLINI	AVAIL. CENSUS DAYS	1,031,168	17	686,596		90,288	60,118	6
7	17	ADMINISTRATIVE SALARIES	AVAIL. CENSUS DAYS	1,031,168	17	795,048	795,048	90,288	69,614	7
8	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,031,168	17	1,303,295		90,288	114,115	8
9	20	DUES, FEES, SUBSCRIPTIONS,	AVAIL. CENSUS DAYS	1,031,168	17	133,814		90,288	11,717	9
10	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS	1,031,168	17	3,025,348	3,025,348	90,288	264,896	10
11	21	CLERICAL & GENERAL EXPE	AVAIL. CENSUS DAYS	1,031,168	17	483,355		90,288	42,322	11
12	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,031,168	17	18,809		90,288	1,647	12
13	25	TRANSPORTATION	AVAIL. CENSUS DAYS	1,031,168	17	187,735		90,288	16,438	13
14	26	INSURANCE	AVAIL. CENSUS DAYS	1,031,168	17	238		90,288	21	14
15	27	EMPLOYEE BENEFITS - ADMI	AVAIL. CENSUS DAYS	1,031,168	17	745,397		90,288	65,266	15
16	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,031,168	17	140,764		90,288	12,325	16
17	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	1,031,168	17	50,953		90,288	4,461	17
18	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,031,168	17	51,037		90,288	4,469	18
19	34	PARKING LOT RENT	AVAIL. CENSUS DAYS	1,031,168	17	38,171		90,288	3,342	19
20	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,031,168	17	38,069		90,288	3,333	20
21	35	AUTO LEASE	AVAIL. CENSUS DAYS	1,031,168	17	94,822		90,288	8,302	21
22										22
23										23
24										24
25	TOTALS					\$ 11,821,715	\$ 7,597,654	\$ 1,035,097		25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	307,257	28	\$ 3,424	\$ 18,117	\$ 202	1
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS	307,257	28	55,893	18,117	3,296	2
3	6	MAINTENANCE EXPENSES	AVAIL. CENSUS DAYS	307,257	28	21,648	18,117	1,276	3
4	7	EMPLOYEE BENEFITS - MAIN	AVAIL. CENSUS DAYS	307,257	28	12,799	18,117	755	4
5	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	307,257	28	595,582	18,117	35,118	5
6	15	EMPLOYEE BENEFITS - CLINI	AVAIL. CENSUS DAYS	307,257	28	136,244	18,117	8,033	6
7	17	ADMINISTRATIVE SALARIES	AVAIL. CENSUS DAYS	307,257	28	87,954	18,117	5,186	7
8	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	307,257	28	125,288	18,117	7,387	8
9	20	DUES, FEES, SUBSCRIPTIONS,	AVAIL. CENSUS DAYS	307,257	28	67,058	18,117	3,954	9
10	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS	307,257	28	1,328,131	18,117	78,311	10
11	21	CLERICAL & GENERAL EXPE	AVAIL. CENSUS DAYS	307,257	28	75,756	18,117	4,467	11
12	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	307,257	28	37,815	18,117	2,230	12
13	25	TRANSPORTATION	AVAIL. CENSUS DAYS	307,257	28	14,185	18,117	836	13
14	27	EMPLOYEE BENEFITS - ADMI	AVAIL. CENSUS DAYS	307,257	28	304,341	18,117	17,945	14
15	30	DEPRECIATION	AVAIL. CENSUS DAYS	307,257	28	26,334	18,117	1,553	15
16	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	307,257	28	3,464	18,117	204	16
17	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	307,257	28	15,239	18,117	899	17
18	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	307,257	28	34,911	18,117	2,059	18
19	35	AUTO LEASE	AVAIL. CENSUS DAYS	307,257	28	13,885	18,117	819	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,959,951	\$ 1,982,025	\$ 174,530	25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing Supplies & Equipment	Direct Allocation		\$	\$		\$ 11,270	1
2	10A	Respiratory Services	Direct Allocation					27,438	2
3	39	DME & Medical Supplies	Direct Allocation					127,366	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				\$	\$		\$ 166,074	25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10A	Respiratory Services	Direct Allocation		\$	\$		\$ 2,690	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				\$	\$		\$ 2,690	25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	14	Transportation	Direct Allocation		\$	\$		\$ 24,643	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				\$	\$		\$ 24,643	25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Maple Leaf Insurance

Street Address

PO Box 69, 720 West Bay Rd

City / State / Zip Code

Grand Cayman, KY1-1102

Phone Number

()

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	WORKERS COMPENSATION	Direct Allocation		\$	\$		\$ 48,123	1
2	26	LIABILITY INSURANCE	Direct Allocation					520,749	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				\$	\$		\$ 568,872	25

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

0040022

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

California Gardens N. & R.

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	HUD Loan		X	Mortgage			\$	14,164,900		\$	407,184	1							
2												2							
3												3							
4												4							
5												5							
Working Capital																			
6	Private Bank		X	Note Payable				2,773,483			453,891	6							
7	Allocated from NuCare		X								4,461	7							
8	See Supplemental Schedule										204	8							
9	TOTAL Facility Related						\$	16,938,383		\$	865,740	9							
B. Non-Facility Related*																			
10	Interest Income		X								(3,472)	10							
11	Interest Income - Building Co.		X								(420)	11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$			\$	(3,892)	14							
15	TOTALS (line 9+line14)						\$	16,938,383		\$	861,848	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 78,576 Line # 36

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

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

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
6										6									
7	TOTAL Long-Term																		
Working Capital																			
8	Allocated from Maestro		X							204									
9										9									
10										10									
11										11									
12										12									
13										13									
14	TOTAL Working Capital																		
B. Non-Facility Related*																			
15										15									
16										16									
17										17									
18										18									
19										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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.		\$	429,679		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	422,829		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(6,850)		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	438,323		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	431,473		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>403,582</u>	8	FOR BHF USE ONLY	
	2011	<u>362,311</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>403,754</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>409,218</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>417,462</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
2015 Accrual = \$417,462 x 1.05 = \$438,323					
Allocated from NuCare: \$4,469					
Allocated from NuCare: \$899					

NOTES:

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

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>193,025</u>	<u>1987</u>	<u>\$ 300,000</u>	<u>1</u>
2	<u>Allocated from 7257 N. Lincoln Ave.</u>			<u>10,959</u>	<u>2</u>
3	TOTALS	193,025		\$ 310,959	3

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

0040022

Report Period Beginning:

01/01/15

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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	\$ 336,731		\$ 176,340	\$ (160,391)	\$ 3,416,134	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		1981	4,471		20			4,471	9
10	Various		1982	2,319		20			2,319	10
11	Various		1983	10,829		20			10,829	11
12	Various		1984	1,410		20			1,410	12
13	Various		1985	17,805		20			17,805	13
14	Various		1986	22,863		20			22,863	14
15	Various		1987	40,100		20			40,100	15
16	Various		1988	2,787		20			2,787	16
17	Various		1989	3,024		20			3,024	17
18	Various		1990	8,652		20			8,652	18
19	Various		1991	3,892		20			3,892	19
20	Various		1993	24,138		20			24,138	20
21	Various		1994	8,195		20			8,195	21
22	Various		1995	17,230		20	296	296	17,230	22
23	Various		1996	46,848		20	2,342	2,342	45,204	23
24	Various		1997	70,702		20	3,482	3,482	65,791	24
25	Various		1998	33,854		20	1,693	1,693	29,703	25
26	Various		1999	103,092		20	5,155	5,155	84,958	26
27	Various		2000	194,600		20	9,730	9,730	153,702	27
28	Various		2001	75,921		20	3,796	3,796	55,247	28
29	Various		2002	45,162		20	1,685	1,685	42,354	29
30	Various		2003	55,404		20	2,213	2,213	48,048	30
31	Various		2004	32,888		20	725	725	20,201	31
32	Various		2005	23,434		20	945	945	20,318	32
33	Various		2006	22,990		20	971	971	22,280	33
34	Various		2008	6,857		20	343	343	2,429	34
35	Various		2009	420,531		20	22,539	22,539	150,268	35
36	Various		2010	39,979		20	3,930	3,930	23,463	36

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

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

See Page 12A, Line 70 for total

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

0040022

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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 Various	2011	\$ 31,172	\$	20	\$ 3,644	\$ 3,644	\$ 17,085	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 <u>Related Building Company (Pages 12F & 12G)</u>		648,765			44,590	44,590	297,097	67
68 <u>Related Party Allocations (Pages 12H & 12I)</u>		218,230		6,367	5,510	(857)	83,728	68
69 <u>Financial Statement Depreciation</u>				145,505		(145,505)		69
70 TOTAL (lines 4 thru 69)		\$ 6,946,904	\$ 488,603		\$ 289,928	\$ (198,675)	\$ 4,745,723	70

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

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

0040022

Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,946,904	\$ 488,603		\$ 289,928	\$ (198,675)	\$ 4,745,723	1
2	Elevator Repairs	2012	4,149		20	415	415	1,487	2
3	Door Levers	2012	5,465		20	547	547	1,685	3
4	Elevator Repair	2012	2,970		20	297	297	1,188	4
5	Elevator Repair	2012	3,059		20	306	306	969	5
6	Elevator Repair	2012	3,017		20	302	302	930	6
7	Signs & Wiring On 1St Floor, Room 120	2013	2,720		20	136	136	408	7
8	Kitchen-Floor Drain & 8 Ft. Of Cast Iron Pipe	2013	4,200		20	210	210	525	8
9	Light Fixtures Under Front Of Building Canopy & Windows	2013	4,510		20	226	226	677	9
10	Framing & Drywall, Acoustical, Paint, Hvac For All	2014			20				10
11	Resident Bathrooms	2014	139,961		20	13,996	13,996	20,994	11
12	Injection Pump	2014	3,011		20	301	301		12
13	Fire Alarm Sprinkler System Work	2014	8,771		20	877	877	357	13
14	Conduit And Wire, Misc Pipe Fiting Fire Alarm	2014	2,852		20	285	285	1,755	14
15	Ran Rg 59/18 Cable To 12 Existing Cameras Located In The Ceilin	2014	8,200		20	820	820	9,020	15
16	Paging Amplifier And Cables	2015	2,570		20	153	153	189	16
17	Remove And Install New Base In 4 Hallways	2015	7,500		20	750	750	1,950	17
18	Install New Vinyl Base In All Patient Rooms	2015	19,500		20	1,950	1,950		18
19	Solar Shades, Cornice Boards & Installation For 3Rd Floor	2015	15,658		20	2,610	2,610		19
20	Reception/Office/Copier Area/1St Floor Entrance Rest Rooms/	2015			20				20
21	Pantry Rooms/Resident Rooms & Bathrooms/ Parlor & Rehab	2015			20				21
22	Rooms - Painting , Flooring, Replace Fixtures	2015	169,530		20	3,179	3,179	3,179	22
23	Hallway Remodeling - Painting & Flooring	2015	93,800		20	9,380	9,380	9,380	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)		\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	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		\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	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)	\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	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)	\$ 7,448,347	\$ 488,603		\$ 326,667	\$ (161,936)	\$ 4,800,414	34

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

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$	\$		\$	\$	\$	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	15,915	9
10	Various	2005	147,095		20	14,526	14,526	147,095	10
11	Interlocking Door Parts	2007	3,821		20	191	191	1,719	11
12	Clear Polish Wire Glass - 3 Rooms	2007	3,148		20	157	157	1,414	12
13	Clear Polish Wire Glass - 1 Room	2007	485		20	24	24	217	13
14	Cooling Tower	2007	36,990		20	1,850	1,850	16,649	14
15	2 Passenger Elevator	2007	6,721		20	336	336	3,024	15
16	Electrical Work	2007	17,065		20	853	853	7,678	16
17	Smoke Detectors and Standard Wire Bases	2007	3,509		20	175	175	1,576	17
18	Motor - Cooling Tower	2007	4,110		20	206	206	1,853	18
19	Tadiran IPx500 Telephone System	2008	21,467		20	2,147	2,147	17,176	19
20	Carpet; Armstrong Beckford	2008	7,103		20	355	355	2,840	20
21	Remote Annunciator Panel for Basement Generator	2008	3,852		20	193	193	1,544	21
22	Headend Installation and Home Run Wiring to Roof	2008	13,039		20	1,304	1,304	10,432	22
23	Change Heights of Outlets	2008	2,625		20	131	131	1,048	23
24	Video Monitoring System	2008	3,713		20	186	186	1,488	24
25	Outdoor Lighting	2008	8,415		20	421	421	3,368	25
26	CCTV to Monitor Floors	2008	3,469		20	173	173	1,384	26
27	Varieties of Burning Bushes	2008	8,175		20	409	409	3,272	27
28	Installation of Video Multiplexer Recorder	2008	2,710		20	136	136	1,088	28
29	Asphalt Paving Work	2008	4,350		20	218	218	1,744	29
30	Landscape Irrigation System	2008	18,000		20	900	900	7,200	30
31	New Elevator Door	2008	9,221		20	461	461	3,688	31
32	CABLE WIRING	2013	2,780		20	510	510	1,529	32
33	LAVATORY FAUCETS	2013	11,187		20	932	932	2,797	33
34	TOTAL (lines 1 thru 33)		\$ 361,303	\$		\$ 28,229	\$ 28,229	\$ 257,738	34

**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 12F, Carried Forward		\$ 361,303	\$		\$ 28,229	\$ 28,229	\$ 257,738	1
2	WI-FI WIRING	2013	7,500		20	1,125	1,125	3,375	2
3	HOT WATER STORAGE TANK	2013	4,202		20	280	280	840	3
4	VOLTAGE OUTLETS FOR KIOSKS	2013	4,625		20	540	540	1,619	4
5	14 FIRE DAMPERS	2013	8,352		20	348	348	1,044	5
6	COMPRESSOR FOR WALK-IN FREEZER	2013	4,391		20	732	732	2,196	6
7	BLINDS, CABINETS, COUNTERTOPS, VINYL FLOORING	2013	3,910		20	782	782	2,346	7
8	RECOVERED AWNING	2013	2,665		20	244	244	733	8
9	SPRINKLER SYSTEM	2013	3,437		20	286	286	859	9
10	REPLACE BOILER	2013	8,758		20	219	219	657	10
11	60' CAST IRON PIPING	2013	12,000		20	300	300	900	11
12	RADIATOR RECORE	2013	3,720		20	310	310	930	12
13	SEWER CLEANOUT STATION	2013	9,800		20	327	327	980	13
14	Furnish and Install 19 2-hr Fire Dampers at floor to floor penetrat	2013	19,600		20	1,143	1,143	3,430	14
15	Sprinkler System	2014	7,014		20	351	351	701	15
16	Flooring - Ceramic Tiles - 3rd & 4th Floor Shower/Tub Room	2014	10,987		20	549	549	1,099	16
17	3 Elevators-Install Door Restrictors, Emergency Phones,				20				17
18	Code Data Plates, Emergency Light Battery, Alarm Bells	2014	20,951		20	1,048	1,048	2,095	18
19	3rd&4th FL Shower Room-Install Faucets, Grab Bars, Tiles	2014	28,800		20	1,440	1,440	2,880	19
20	Roof	2014	98,000		20	4,900	4,900	9,800	20
21	Parking Lot Paving	2014	28,750		20	1,438	1,438	2,875	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)		\$ 648,765	\$		\$ 44,590	\$ 44,590	\$ 297,097	34

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

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 7257 N. Lincoln Ave. - NuCare	2004	84,477	1,805	35	2,011	206	29,265	3
4	Allocated from 7257 N. Lincoln Ave. - Maestro	2004	14,154	363	35	404	41	4,903	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from NuCare	2003	1,026	60	20	36	(24)	613	9
10	Allocated from NuCare	2004	20,822	1210	20	694	(516)	12,216	10
11	Allocated from NuCare	2005	1,234	72	20	43	(29)	660	11
12	Allocated from NuCare	2006	1,674	97	20	58	(39)	770	12
13	Allocated from NuCare	2008	1,764	103	20	61	(42)	626	13
14	Allocated from NuCare	2009	28,406	1651	20	986	(665)	9,151	14
15	Allocated from NuCare	2010	4,365	254	20	182	(72)	984	15
16	Allocated from NuCare	2011	236	14	20	8	(6)	56	16
17	Allocated from NuCare	2012	263	15	20	9	(6)	47	17
18	Allocated from NuCare	2014	3,283	191	20	114	(77)	236	18
19	Allocated from NuCare	2015	923		20	6	6	8	19
20									20
21	Allocated from 7257 N. Lincoln Ave. - NuCare	2015	1,332	55	20	25	(30)	30	21
22	Allocated from 7257 N. Lincoln Ave. - NuCare	2005	7,701	45	20	406	361	5,095	22
23	Allocated from 7257 N. Lincoln Ave. - NuCare	2004	1,679		20	70	70	965	23
24									24
25	Allocated from Maestro Consulting Services	2003	691	7	20	5	(2)	413	25
26	Allocated from Maestro Consulting Services	2004	14,022	136	20	93	(43)	8,226	26
27	Allocated from Maestro Consulting Services	2005	831	8	20	6	(2)	444	27
28	Allocated from Maestro Consulting Services	2006	1,127	11	20	8	(3)	518	28
29	Allocated from Maestro Consulting Services	2008	1,188	12	20	8	(4)	421	29
30	Allocated from Maestro Consulting Services	2009	19,129	185	20	133	(52)	6,163	30
31	Allocated from Maestro Consulting Services	2010	2,940	28	20	25	(3)	663	31
32	Allocated from Maestro Consulting Services	2011	159	2	20	1	(1)	38	32
33	Allocated from Maestro Consulting Services	2012	177	2	20	1	(1)	32	33
34	TOTAL (lines 1 thru 33)		\$ 213,603	\$ 6,326		\$ 5,393	\$ (933)	\$ 82,543	34

**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 12H, Carried Forward		\$ 213,603	\$ 6,326		\$ 5,393	\$ (933)	\$ 82,543	1
2	Allocated from Maestro Consulting Services	2014	2,211	21	20	15	(6)	159	2
3	Allocated from Maestro Consulting Services	2015	622		20	1	1	5	3
4									4
5	Allocated from 7257 N. Lincoln Ave. - Maestro	2015	223	11	20	5	(6)	5	5
6	Allocated from 7257 N. Lincoln Ave. - Maestro	2005	1,290	9	20	82	73	854	6
7	Allocated from 7257 N. Lincoln Ave. - Maestro	2004	281		20	14	14	162	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)		\$ 218,230	\$ 6,367		\$ 5,510	\$ (857)	\$ 83,728	34

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

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	\$ 726,249	\$ 6,555	\$ 57,374	\$ 50,819	10	\$ 535,772	71
72	Current Year Purchases	94,298	908	21,889	20,981	10	10,615	72
73	Fully Depreciated Assets	816,088		118	118	10	816,088	73
74								74
75	TOTALS	\$ 1,636,635	\$ 7,463	\$ 79,381	\$ 71,918		\$ 1,362,476	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	\$	\$	\$	\$		\$	76
77		Alloc. From Nucare	2014	776	45	75	30	5	776	77
78		Alloc. From Maestro	2015	522	5	10	5	5	522	78
79										79
80	TOTALS			\$ 1,298	\$ 50	\$ 85	\$ 35		\$ 1,298	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,397,240	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 496,116	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 406,133	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (89,983)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,164,188	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.

Facility Name & ID Number

California Gardens N. & R.

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	Allocated from NuCare (Parking Lot)			3,342			5
6							6
7	TOTAL			\$ 3,342			7

**

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 41,605

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	\$ 699.00	\$ 8,388	17
18	Allocated from Nucare Services			8,302	18
19	Allocated from Maestro Consulting			819	19
20					20
21	TOTAL		\$ 699.00	\$ 17,509	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

* 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.

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. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		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.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8		
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units	Cost													
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$	280,096	\$			\$				280,096	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					82,821								82,821	2
3	Licensed Recreational Therapist		hrs														3
4	Licensed Physical Therapist	39 - 03	hrs					364,000								364,000	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 prescripts								208,606					208,606	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>										295,659					295,659	13
14	TOTAL			\$				\$	726,917	\$	504,265			\$		1,231,182	14

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

Facility Name & ID Number California Gardens N. & R.# 0040022Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(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	\$ 350,025	\$ 429,057	1
2	Cash-Patient Deposits	8,051	8,051	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,779,983	7,361,822	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	843	18,493	6
7	Other Prepaid Expenses	6,598	6,598	7
8	Accounts Receivable (owners or related parties)	3,038,026	3,038,026	8
9	Other(specify):	30,244	1,057,922	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 10,213,770	\$ 11,919,969	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	1,373,957	7,508,739	15
16	Equipment, at Historical Cost	1,363,446	2,328,727	16
17	Accumulated Depreciation (book methods)	(2,112,566)	(9,332,623)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		199,903	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(16,660)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		53,200	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 624,837	\$ 5,867,106	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,838,607	\$ 17,787,075	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 9,005,540	\$ 9,120,542	26
27	Officer's Accounts Payable		96,000	27
28	Accounts Payable-Patient Deposits	1,951	1,951	28
29	Short-Term Notes Payable	2,773,483	2,773,483	29
30	Accrued Salaries Payable	154,802	154,802	30
31	Accrued Taxes Payable (excluding real estate taxes)	96,492	96,492	31
32	Accrued Real Estate Taxes(Sch.IX-B)		438,323	32
33	Accrued Interest Payable		33,642	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	9,880	9,880	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 12,042,148	\$ 12,725,115	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,164,900	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)	\$	\$ 14,164,900	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 12,042,148	\$ 26,890,015	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,203,541)	\$ (9,102,940)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,838,607	\$ 17,787,075	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (450,558)	1
2	Restatements (describe):		2
3	Liability Insurance	(118,458)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (569,016)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(634,525)	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)	\$ (634,525)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,203,541)	24 *

* This must agree with page 17, line 47.

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

0040022

Report Period Beginning: 01/01/15

Ending:

12/31/15

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	\$ 15,722,712	1
2	Discounts and Allowances for all Levels	(182,612)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,540,100	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	594,722	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 594,722	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	10,114	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	883	19
20	Radiology and X-Ray		20
21	Other Medical Services	78	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 11,075	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,472	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,472	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	5,423	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,423	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,154,792	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,301,597	31
32	Health Care	6,066,159	32
33	General Administration	4,065,566	33
B. Capital Expense			
34	Ownership	2,153,344	34
C. Ancillary Expense			
35	Special Cost Centers	1,287,053	35
36	Provider Participation Fee	915,598	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,789,317	40
41	Income before Income Taxes (line 30 minus line 40)**	(634,525)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (634,525)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 11,089,589	44
45	Private Pay - Net Inpatient Revenue	975,094	45
46	Medicare - Net Inpatient Revenue	1,015,900	46
47	Other-(specify) Veterans	470,997	47
48	Other-(specify) Managed Care	1,988,520	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,540,100	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.

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,029	2,217	\$ 126,577	\$ 57.09	1
2	Assistant Director of Nursing	1,925	2,126	93,109	43.80	2
3	Registered Nurses	30,582	33,430	1,239,063	37.06	3
4	Licensed Practical Nurses	59,969	66,011	1,793,888	27.18	4
5	CNAs & Orderlies	114,398	122,702	1,426,681	11.63	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,392	2,620	31,050	11.85	8
9	Activity Director	1,913	2,086	37,857	18.15	9
10	Activity Assistants	6,070	6,727	69,497	10.33	10
11	Social Service Workers	14,416	15,676	271,758	17.34	11
12	Dietician					12
13	Food Service Supervisor	2,037	2,326	68,229	29.33	13
14	Head Cook	7,241	8,276	124,936	15.10	14
15	Cook Helpers/Assistants	20,509	22,198	219,913	9.91	15
16	Dishwashers					16
17	Maintenance Workers	8,448	9,312	162,682	17.47	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,935	2,229	116,785	52.39	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,144	10,030	244,027	24.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,317	1,503	24,535	16.32	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	9,248	10,358	129,763	12.53	33
34	TOTAL (lines 1 - 33)	293,573	319,827	\$ 6,180,350 *	\$ 19.32	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	469	\$ 22,033	01-03	35
36	Medical Director	123	30,070	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	6,386	10-03	38
39	Pharmacist Consultant	Monthly	34,730	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	560	33,591	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Orthopedic Surgeon Consultant</u>	Monthly	3,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	1,152	\$ 129,810		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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership %	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function				Description	Amount	Description	Amount	
<u>Martin Lee</u>	<u>Administrator</u>	<u>0%</u>	<u>\$ 116,785</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 401,015</u>	<u>IDPH License Fee</u>	<u>\$</u>		
				<u>Unemployment Compensation Insurance</u>	<u>123,498</u>	<u>Advertising: Employee Recruitment</u>			
				<u>FICA Taxes</u>	<u>472,797</u>	<u>Health Care Worker Background Check</u>	<u>4,648</u>		
				<u>Employee Health Insurance</u>	<u>460,080</u>	<u>(Indicate # of checks performed <u>476</u>)</u>			
				<u>Employee Meals</u>	<u>2,070</u>	<u>Patient Background Checks</u>	<u>207</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>58,196</u>		
				<u>Pension</u>	<u>31,173</u>	<u>Licenses & Permits</u>	<u>4,969</u>		
				<u>Other Employee Benefits</u>	<u>10,403</u>	<u>Allocated from NuCare</u>	<u>11,717</u>		
				<u>401K Matching</u>	<u>9,700</u>	<u>Allocated from Maestro</u>	<u>3,954</u>		
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 116,785	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,510,735	TOTAL (agree to Sch. V, line 20, col. 8)	
(List each licensed administrator separately.)									
B. Administrative - Other									
Description			Amount						
<u>Symphony - Management Company</u>			<u>\$ 974,991</u>						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 974,991						
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount		
<u>FR&R/Marcum LLP</u>	<u>Accounting</u>	<u>\$ 24,775</u>				<u>Out-of-State Travel</u>	<u>\$</u>		
<u>See Attached</u>	<u>Legal</u>	<u>23,303</u>							
<u>Creative Technology Solutions</u>	<u>Computer Services</u>	<u>24,079</u>							
<u>E-Health Data Solutions</u>	<u>Computer Services</u>	<u>4,686</u>				<u>In-State Travel</u>			
<u>Matrixcare</u>	<u>Clinical Billing</u>	<u>19,150</u>							
<u>Westcom Solutions</u>	<u>Clinical Billing</u>	<u>21,893</u>							
<u>Care Cost</u>	<u>Cost Management</u>	<u>9,077</u>							
<u>Personal Planners Inc.</u>	<u>Unemployment Consultant</u>	<u>2,821</u>				<u>Seminar Expense</u>	<u>2,649</u>		
<u>Life Safety Resources</u>	<u>Regulatory Compliance</u>	<u>6,238</u>				<u>Allocated from NuCare</u>	<u>1,647</u>		
<u>SAS Architects & Planners</u>	<u>Architectural Services</u>	<u>667</u>				<u>Allocated from Maestro</u>	<u>2,230</u>		
TOTAL (agree to Schedule V, line 19, column 3)			\$ 136,688	TOTAL			\$	Entertainment Expense (agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)								TOTAL	

* Attach copy of IMRF notifications

**See instructions.

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

0040022

Report Period Beginning:

01/01/15

Ending:

12/31/15

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 \$14,120
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 250 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. \$ 769,226
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 2,070 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.