

Facility Name & ID Number McKinley Court

0051821 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	150	Skilled (SNF)	150	54,750	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	150	TOTALS	150	54,750	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	20,879	9,098	17,503	47,480	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,879	9,098	17,503	47,480	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.72%

D. How many bed-hold days during this year were paid by the Department?

N/A (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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 01/01/2012

J. Was the facility purchased or leased after January 1, 1978?

YES Date 12/31/2011 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 150 and days of care provided 10,218

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number

McKinley Court

0051821

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	302,379	49,904	10,842	363,125		363,125		363,125		1
2	Food Purchase		297,745		297,745		297,745		297,745		2
3	Housekeeping	218,018	58,414		276,432		276,432		276,432		3
4	Laundry	115,464	30,712	991	147,167		147,167		147,167		4
5	Heat and Other Utilities			136,701	136,701		136,701	432	137,133		5
6	Maintenance	40,043		127,956	167,999		167,999	4,681	172,680		6
7	Other (specify):*							381	381		7
8	TOTAL General Services	675,904	436,775	276,490	1,389,169		1,389,169	5,494	1,394,663		8
	B. Health Care and Programs										
9	Medical Director			63,400	63,400		63,400		63,400		9
10	Nursing and Medical Records	2,753,921	132,033	37,820	2,923,774		2,923,774	50,978	2,974,752		10
10a	Therapy	49,586			49,586		49,586		49,586		10a
11	Activities	86,063		8,472	94,535		94,535		94,535		11
12	Social Services	60,316		8,593	68,909		68,909		68,909		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Mgmt. Co. Benefits							10,160	10,160		15
16	TOTAL Health Care and Programs	2,949,886	132,033	118,285	3,200,204		3,200,204	61,138	3,261,342		16
	C. General Administration										
17	Administrative	126,244		530,996	657,240		657,240	(530,924)	126,316		17
18	Directors Fees										18
19	Professional Services			185,915	185,915		185,915	33,392	219,307		19
20	Dues, Fees, Subscriptions & Promotions			(9,849)	(9,849)		(9,849)	37,088	27,239		20
21	Clerical & General Office Expenses	341,873	37,958	95,969	475,800		475,800	202,985	678,785		21
22	Employee Benefits & Payroll Taxes			761,328	761,328		761,328		761,328		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,224	2,224		2,224	7,755	9,979		24
25	Other Admin. Staff Transportation			12,944	12,944		12,944	422	13,366		25
26	Insurance-Prop.Liab.Malpractice			306,836	306,836		306,836	9,704	316,540		26
27	Other (specify):* Mgmt. Co. Benefits							37,208	37,208		27
28	TOTAL General Administration	468,117	37,958	1,886,363	2,392,438		2,392,438	(202,370)	2,190,068		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,093,907	606,766	2,281,138	6,981,811		6,981,811	(135,738)	6,846,073		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

McKinley Court

#0051821

Report Period Beginning:

01/01/2015

Ending:

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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			83,000	83,000		83,000	3,846	86,846			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			100,911	100,911		100,911	(236)	100,675			32
33	Real Estate Taxes			83,115	83,115		83,115	454	83,569			33
34	Rent-Facility & Grounds			1,512,921	1,512,921		1,512,921	(53,934)	1,458,987			34
35	Rent-Equipment & Vehicles			71,343	71,343		71,343	4,799	76,142			35
36	Other (specify):*											36
37	TOTAL Ownership			1,851,290	1,851,290		1,851,290	(45,071)	1,806,219			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			63,479	63,479		63,479		63,479			38
39	Ancillary Service Centers		285,828	1,624,538	1,910,366		1,910,366		1,910,366			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			308,281	308,281		308,281		308,281			42
43	Other (specify):* Non-Allowable Co			307,136	307,136		307,136	(307,136)				43
44	TOTAL Special Cost Centers		285,828	2,303,434	2,589,262		2,589,262	(307,136)	2,282,126			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,093,907	892,594	6,435,862	11,422,363		11,422,363	(487,945)	10,934,418			45

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

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(35,708)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(339)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,916)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,926)	43		18
19	Entertainment				19
20	Contributions	(7,200)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(176,998)	43		24
25	Fund Raising, Advertising and Promotional	(8,435)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(7,652)	43		28
29	Other-Attach Schedule See Page 5A	(37,162)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (279,336)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(208,609)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (208,609)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (487,945)		37

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

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

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

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Nonallowable marketing events	\$ (43,261)	43	1
2	Laboratory Costs	(15,157)	43	2
3	X-Ray Costs	(6,383)	43	3
4	Theft and Damages Loss	(500)	43	4
5	Legal Expense	(6,186)	19	5
6	IL Council LTC	34,325	20	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				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		(37,162)	49

VII. RELATED PARTIES

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Symphony Financial Services, LLC	100.00%	\$ 330	\$	330	15
16	V	6 Maintenance		Symphony Financial Services, LLC	100.00%	2,372		2,372	16
17	V	10 Nursing & Medical Records		Symphony Financial Services, LLC	100.00%	33,242		33,242	17
18	V	15 Other		Symphony Financial Services, LLC	100.00%	6,103		6,103	18
19	V	17 Administrative	440,308	Symphony Financial Services, LLC	100.00%			(440,308)	19
20	V	19 Professional Services-Other		Symphony Financial Services, LLC	100.00%	35,847		35,847	20
21	V	20 Dues, Fees, Subscripts & Promos		Symphony Financial Services, LLC	100.00%	766		766	21
22	V	21 Clerical & General Office Exp-Salaries		Symphony Financial Services, LLC	100.00%	158,631		158,631	22
23	V	24 Travel & Seminar		Symphony Financial Services, LLC	100.00%	6,629		6,629	23
24	V	26 Insurance-Prop, Liab & Malpractice		Symphony Financial Services, LLC	100.00%	9,704		9,704	24
25	V	27 Other		Symphony Financial Services, LLC	100.00%	28,145		28,145	25
26	V	30 Depreciation		Symphony Financial Services, LLC	100.00%	3,062		3,062	26
27	V	34 Rent-Facility & Grounds		Symphony Financial Services, LLC	100.00%	(53,934)		(53,934)	27
28	V	35 Rent-Equipment & Vehicles		Symphony Financial Services, LLC	100.00%	3,346		3,346	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		\$ 440,308			\$ 234,243	\$ *	(206,065)	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	<u>5</u> Utilities	\$	Maestro Consulting Services	100.00%	\$ 102	\$	102	15
16	V	<u>6</u> Maintenance Salaries		Maestro Consulting Services	100.00%	1,664		1,664	16
17	V	<u>6</u> Maintenance Expenses		Maestro Consulting Services	100.00%	645		645	17
18	V	<u>7</u> Employee Benefits - Maintenance		Maestro Consulting Services	100.00%	381		381	18
19	V	<u>10</u> Clinical Salaries		Maestro Consulting Services	100.00%	17,736		17,736	19
20	V	<u>15</u> Employee Benefits - Clinical		Maestro Consulting Services	100.00%	4,057		4,057	20
21	V	<u>17</u> Administrative Salaries	90,688	Maestro Consulting Services	100.00%	72		(90,616)	21
22	V	<u>19</u> Professional Fees		Maestro Consulting Services	100.00%	3,731		3,731	22
23	V	<u>20</u> Dues, Fees, Subscriptions, etc.		Maestro Consulting Services	100.00%	1,997		1,997	23
24	V	<u>21</u> Clerical & General Salaries		Maestro Consulting Services	100.00%	39,551		39,551	24
25	V	<u>21</u> Clerical & General Expenses		Maestro Consulting Services	100.00%	4,803		4,803	25
26	V	<u>24</u> Seminars And Education		Maestro Consulting Services	100.00%	1,126		1,126	26
27	V	<u>2S</u> Transportation		Maestro Consulting Services	100.00%	422		422	27
28	V	<u>27</u> Employee Benefits - Administrative		Maestro Consulting Services	100.00%	9,063		9,063	28
29	V	<u>30</u> Depreciation		Maestro Consulting Services	100.00%	784		784	29
30	V	<u>32</u> Interest Expense		Maestro Consulting Services	100.00%	103		103	30
31	V	<u>33</u> Real Estate Tax		Maestro Consulting Services	100.00%	454		454	31
32	V	<u>35</u> Equipment Rental		Maestro Consulting Services	100.00%	1,040		1,040	32
33	V	<u>35</u> Auto Lease		Maestro Consulting Services	100.00%	413		413	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 90,688			\$ 88,144	\$ *	(2,544)	39

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

Facility Name & ID Number

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Ending:

12/31/2015

VII. RELATED PARTIES

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

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

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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	No owners receive compensation from this facility.								\$		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

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VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Occupied Bed Days	372,277	11	\$ 3,116	\$ 39,415	\$ 330	1
2	6	Maintenance	Occupied Bed Days	372,277	11	22,405	39,415	2,372	2
3	10	Nursing & Med. Records Salary	Occupied Bed Days	372,277	11	313,972	313,972	33,242	3
4	15	Other-Mgmt Alloc of Benefits	Occupied Bed Days	372,277	11	57,644	39,415	6,103	4
5	19	Professional Service Legal	Occupied Bed Days	372,277	11	5,442	39,415	576	5
6	19	Professional Service Other	Occupied Bed Days	372,277	11	333,134	39,415	35,271	6
7	20	Dues, Fees, Subscripts & Promoti	Occupied Bed Days	372,277	11	7,234	39,415	766	7
8	21	Clerical & Gen ofc exp -Salary	Occupied Bed Days	372,277	11	1,244,063	1,244,063	131,716	8
9	21	Clerical & Gen ofc expenses	Occupied Bed Days	372,277	11	254,217	39,415	26,915	9
10	24	Travel & Seminar	Occupied Bed Days	372,277	11	62,607	39,415	6,629	10
11	26	Ins-Prop, Liab & Malpractice	Occupied Bed Days	372,277	11	91,654	39,415	9,704	11
12	27	Other-Mgmt Alloc of Benefits	Occupied Bed Days	372,277	11	265,831	39,415	28,145	12
13	30	Depreciation	Occupied Bed Days	372,277	11	28,917	39,415	3,062	13
14	34	Rent - Facility & Grounds	Occupied Bed Days	372,277	11	(509,407)	39,415	(53,934)	14
15	35	Rent - Equipment	Occupied Bed Days	372,277	11	14,362	39,415	1,521	15
16	35	Rent - Vehicles	Occupied Bed Days	372,277	11	17,234	39,415	1,825	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,212,425	\$ 1,558,035	\$ 234,243	25

Facility Name & ID Number McKinley Court

0051821 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Maestro Consulting Services
 Street Address 7257 N. Lincoln Ave
 City / State / Zip Code Lincolnwood, IL 60712
 Phone Number (847) 933-2600
 Fax Number ()

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Bed Days Available	307,257	28	\$ 3,424	\$ 9,150	\$ 102	1	
2	6	Maintenance Salaries	Bed Days Available	307,257	28	55,893	9,150	1,664	2	
3	6	Maintenance Expenses	Bed Days Available	307,257	28	21,648	9,150	645	3	
4	7	Employee Benefits - Maintenance	Bed Days Available	307,257	28	12,799	9,150	381	4	
5	10	Clinical Salaries	Bed Days Available	307,257	28	595,582	595,582	9,150	17,736	5
6	15	Employee Benefits - Clinical	Bed Days Available	307,257	28	136,244	9,150	4,057	6	
7	17	Administrative Salaries	Bed Days Available	307,257	28	2,420	2,420	9,150	72	7
8	19	Professional Fees	Bed Days Available	307,257	28	125,288	9,150	3,731	8	
9	20	Dues, Fees, Subscriptions, etc.	Bed Days Available	307,257	28	67,058	9,150	1,997	9	
10	21	Clerical & General Salaries	Bed Days Available	307,257	28	1,328,131	1,328,131	9,150	39,551	10
11	21	Clerical & General Expenses	Bed Days Available	307,257	28	161,289	9,150	4,803	11	
12	24	Seminars And Education	Bed Days Available	307,257	28	37,815	9,150	1,126	12	
13	2S	Transportation	Bed Days Available	307,257	28	14,185	9,150	422	13	
14	27	Employee Benefits - Administrati	Bed Days Available	307,257	28	304,341	9,150	9,063	14	
15	30	Depreciation	Bed Days Available	307,257	28	26,334	9,150	784	15	
16	32	Interest Expense	Bed Days Available	307,257	28	3,464	9,150	103	16	
17	33	Real Estate Tax	Bed Days Available	307,257	28	15,239	9,150	454	17	
18	35	Equipment Rental	Bed Days Available	307,257	28	34,911	9,150	1,040	18	
19	35	Auto Lease	Bed Days Available	307,257	28	13,885	9,150	413	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,959,950	\$ 1,982,026	\$ 88,144	25	

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.			\$	90,599	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.)	2014		\$	84,714	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(5,885)	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	89,000	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
		Allocated from Management Co.		454	
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.			\$	83,569	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>88,200</u>			8
	2011	<u>87,935</u>			9
	2012	<u>88,070</u>			10
	2013	<u>86,201</u>			11
	2014	<u>84,714</u>			12
2015 Tax Accrual = \$84,714 x 1.05 = 88,949.70; Use \$89,000					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2014	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Symphony McKinley, LLC D/B/A McKinley Court COUNTY Macon
 FACILITY IDPH LICENSE NUMBER 0051821
 CONTACT PERSON REGARDING THIS REPORT Elizabeth Koshy
 TELEPHONE (847) 745-6205 FAX #: (847) 673-2284

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>04-12-03-251-015</u>	<u>Nursing Home</u>	\$ <u>84,714.78</u>	\$ <u>84,714.78</u>
2. <u>10-27-319-028-0000</u>	<u>Land & Property Mgmt. Co.</u>	\$ <u>91,415.94</u>	\$ <u>454.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>176,130.72</u></u>	\$ <u><u>85,168.78</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number McKinley Court

0051821 Report Period Beginning:

01/01/2015 Ending:

12/31/2015

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

N/A

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Alloc Fr Maestro 7257</u>		<u>2004</u>	<u>\$ 794</u>	1
2					2
3	TOTALS			\$ 794	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4				\$	\$		\$	\$	\$	
5										
6										
7										
8	Allocated from Maestro 7257	2004		7,148		39	183	183	2,476	
	Improvement Type**									
9	Wiring Data Cables		2013	6,612	331	20	331		822	
10	Remodeling - Custom Built Cabinetry & Millwork		2013	61,400	3,070	20	3,070		6,326	
11	-Lobby, reception area and activity room									
12										
13	Remodeling - Drywall/Demo/Carpentry - Lobby/Activity Room		2013	3,000	150	20	150		309	
14										
15	Remodeling - Painting/Wallcovering		2013	34,545	3,454	10	3,454		7,197	
16	-Lobby, reception area and activity room									
17										
18	Remodeling - Electrical and plumbing		2013	4,271	214	20	214		440	
19	-Lobby, reception area and activity room									
20										
21	Remodeling - Flooring		2013	30,397	1,519	20	1,519		3,131	
22	-Lobby, Vestibule, reception area and activity room									
23										
24	Remodeling - General Contract & Architecture		2013	20,960	1,047	20	1,047		2,159	
25	-Lobby, Vestibule, Courtyard, reception area and activity room									
26										
27										
28	Facility Remodeling		2014	419,056	22,749	5-20	22,749		36,896	
29	-General contractors fees (Throughout Facility)									
30	-Custom millwork: Reception Area, Activity Room,									
31	Coffee Station & Nurses' Station									
32	-Electrical: Install New Gable Light on Front of Entrance									
33	-Floor covering: Activity Room									
34	-Ceramic tile: Activity Room									
35										
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Continued from Page 12		\$	\$		\$	\$	\$	37
38	-Demo/carpentry/drywall (Throughout Facility)								38
39	-Interior painting/wall paper: Hallway								39
40	-Relocated Electrical for New Nurses' Stations (North & South)								40
41	-Plumbing: Shower Room								41
42	-Floor coverings (Plank/Base): Cooridors & All Resident Rooms								42
43	-Wall coverings: Hallways								43
44	-Gazebo (Exterior)								44
45	-Interior painting (5 Offices, Dining Room & 5 Resident Rooms)								45
46	-Electrical: Lighting Upgrade for Court Yard; Removed Sconces								46
47	-Floor coverings (Plank/Base): Cooridors & All Resident Rooms								47
48	-Landscaping								48
49	-Asphalt Patching: Parking Lot								49
50	-Interior painting: Barber Shop, Dining Room & 3 Resident Room								50
51	-Electrical: Sconces in Main Hall; Lights in Shower Rooms								51
52	-Window treatments: Dining Room, Therapy Room, Bistro								52
53	Doctor's Office, Admin. Office, Resident Rooms: 312, 313								53
54	314, 316, 318, 305, 306, 307, 308, 315, 301, 302, 303, 304, 309								54
55	310, 311 & 320								55
56	-Doors: Saddle Threshold & Clear Temp. Glass - Exterior								56
57	-Telephone system/Data Module (Throughout Facility)								57
58	-Plumbing: Hot Water on North & South; Valve in Kitchen								58
59									59
60	Phone system throughout the facility	2015	39,813	664	5	664		664	60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 627,202	\$ 33,198		\$ 33,381	\$ 183	\$ 60,420	70

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

Facility Name & ID Number McKinley Court

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 627,202	\$ 33,198		\$ 33,381	\$ 183	\$ 60,420	1
2	Allocated from Maestro Consulting Services	2003	349		20	3	3	209	2
3	Allocated from Maestro Consulting Services	2004	7,082		20	69	69	4,155	3
4	Allocated from Maestro Consulting Services	2005	420		20	4	4	224	4
5	Allocated from Maestro Consulting Services	2006	569		20	6	6	262	5
6	Allocated from Maestro Consulting Services	2008	600		20	6	6	213	6
7	Allocated from Maestro Consulting Services	2009	9,661		20	94	94	3,112	7
8	Allocated from Maestro Consulting Services	2010	1,485		20	14	14	335	8
9	Allocated from Maestro Consulting Services	2011	80		20	1	1	19	9
10	Allocated from Maestro Consulting Services	2012	89		20	1	1	16	10
11	Allocated from Maestro Consulting Services	2014	1,117		20	11	11	80	11
12	Allocated from Maestro Consulting Services	2015	314		20			3	12
13									13
14	Allocated from Maestro 7257	2004	142		10			82	14
15	Allocated from Maestro 7257	2005	652		10	5	5	431	15
16	Allocated from Maestro 7257	2015	113		15	6	6	3	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)		\$ 649,875	\$ 33,198		\$ 33,601	\$ 403	\$ 69,564	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 237,968	\$ 46,837	\$ 46,837	\$	5-7	\$ 99,204	71
72	Current Year Purchases	15,422	1,551	1,551		5	1,551	72
73	Fully Depreciated Assets							73
74	See Sch 13A	70,170		3,440	3,440		37,660	74
75	TOTALS	\$ 323,560	\$ 48,388	\$ 51,828	\$ 3,440		\$ 138,415	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility use	2009 Ford	2014	\$ 9,904	\$ 1,414	\$ 1,414	\$	7	\$ 2,004	76
77	Allocated from Maestro Consulting Services			264		3	3		264	77
78										78
79										79
80	TOTALS			\$ 10,168	\$ 1,414	\$ 1,417	\$ 3		\$ 2,268	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 984,397	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 83,000	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 86,846	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 3,846	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 210,247	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2015

Schedule 13A

XI. Ownership Costs

Line 74 - Equipment Costs - Excluding Transportation

Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Component Life	Accumulated Depreciation
Allocated from Symphony Financial Services, LLC	18,729		3,062	3,062	5-7	7,515
Allocated from Maestro Consulting Services	51,441		378	378	5-10	30,145
				-		
TOTAL	70,170	-	3,440	3,440		37,660

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1986</u>	<u>150</u>	<u>12/31/2011</u>	\$ <u>1,509,814</u>	<u>10</u>	<u>10</u>	3
4	Additions							4
5								5
6	<u>Allocated from Mgmt. Co.</u>				<u>(53,934)</u>			6
7	TOTAL		<u>150</u>		\$ <u>1,455,880</u>			7

10. Effective dates of current rental agreement:

Beginning 12/31/2011

Ending 12/31/2021

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

Fiscal Year Ending Annual Rent

12. /2016 \$ 1,040,400

13. /2017 \$ 1,061,208

14. /2018 \$ 1,082,432

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

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

by the length of the lease 10.

3,107

31,062

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 76,142 Description: See Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2015

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Authomatic Rental Equipment	338
Bipap Auto	1,324
Computer Lease	959
Cooler Infiniti	405
Copier	23,532
Domestic Container	2,265
Equipment Fees	3,168
General GME	4,041
Healthcare Equipment	18,609
Helium	348
Muzak Services	808
Oxygen	3,135
Plant Rental & Service	4,980
Portable Wound Therapy	6,212
Storage Container	468
Tables & Chairs	675
Water Commercial Rental	78
Home Office Allocation	4,799
Total - Line 16	76,142

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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	9,582	\$ 689,913	\$	9,582	\$ 689,913	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,643	118,268		1,643	118,268	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		10,563	760,504		10,563	760,504	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39(2)	# of prescripts				275,358		275,358	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>See Schedule 16A</u>	39(3)				55,853			55,853	12	
13	Other (specify): <u>Oxygen</u>						10,470		10,470	13	
14	TOTAL			\$	21,788	\$ 1,624,538	\$ 285,828	21,788	\$ 1,910,366	14	

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

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2015

Schedule 16A

XIV. Special Services (Direct Cost)

Line 12 Other (specify)

<u>Description</u>	<u>Units</u>	<u>Amount</u>
EKG - PRIVATE		2,095
EKG - MEDICARE		9,106
EKG - MANAGED CARE		580
OTHER SERVICES - MEDICARE		6,076
OTHER SERVICES - MEDICAID		94
OTHER SERVICES - MANAGED CARE		49
I.V. THERAPY MEDICARE		13,960
I.V. THERAPY MANAGED CARE		2,924
EKG - MEDICARE		16,859
PROGRAM CONSULTANT		4,110
Total - Line 12	-	55,853

Facility Name & ID Number McKinley Court# 0051821Report Period Beginning: 01/01/2015Ending: 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,000	\$ 2,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>126,517</u>)	5,285,474	5,285,474	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	683	683	6
7	Other Prepaid Expenses	144,689	144,689	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Patient Personal Funds</u>	669,521	669,521	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,102,367	\$ 6,102,367	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		794	13
14	Buildings, at Historical Cost		7,149	14
15	Leasehold Improvements, at Historical Cost	545,352	642,726	15
16	Equipment, at Historical Cost	339,469	333,728	16
17	Accumulated Depreciation (book methods)	(160,901)	(210,247)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>Lease Cost</u>)	18,637	18,637	22
23	Other(specify): <u>Deposits</u>	384,245	384,245	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,126,802	\$ 1,177,032	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,229,169	\$ 7,279,399	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,869,639	\$ 1,869,639	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	57,207	57,207	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	89,000	89,000	32
33	Accrued Interest Payable	249	249	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	1,589,669	1,589,669	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,605,764	\$ 3,605,764	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,095,381	2,095,381	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,095,381	\$ 2,095,381	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,701,145	\$ 5,701,145	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,528,024	\$ 1,578,254	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,229,169	\$ 7,279,399	48

*(See instructions.)

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2015

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Exchange Formation Leasehold	318,757	318,757
Security Deposit Payable	49,619	49,619
Operating Expenses	250,696	250,696
Management Fees - Symphony	392,208	392,208
Ins Wrkrs Comp.Deduct./Settlement	174,509	174,509
Accumulated Amortization Deferred	(27,760)	(27,760)
State Unemployment Tax	9,681	9,681
Federal Unemployment Tax	908	908
Sales Tax	335	335
Payroll Taxes Other	6,058	6,058
Accrued Employee Benefits	126,781	126,781
FICA & W/H Fed	32,841	32,841
ILL W/H	3,876	3,876
401-K Plan Deduction	2,935	2,935
401(K) Loan Repayment	565	565
Due to IDPA- Bed Tax	39,266	39,266
Due to/from the Kensington	58,754	58,754
Due to Related Party	1	1
Due to NuCare	18,964	18,964
Due to Symphony	110,770	110,770
Wage Assign & Garnishments	7,602	7,602
Patient Personal Funds	12,303	12,303
Total - Line 36	1,589,669	1,589,669

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,146,924	1
2	Restatements (describe):		2
3	Prior period adjustment	944	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,147,868	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	380,156	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)	\$ 380,156	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)	\$ 1,528,024	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number McKinley Court# 0051821Report Period Beginning: 01/01/2015Ending: 12/31/2015

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	\$ 11,084,211	1
2	Discounts and Allowances for all Levels	(2,818,414)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,265,797	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,166,603	6
7	Oxygen	838	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,167,441	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	325,381	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	23,325	19
20	Radiology and X-Ray	1,156	20
21	Other Medical Services	15,834	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 365,696	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	339	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 339	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medicare and Managed Care Rentals	3,246	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,246	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,802,519	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,389,169	31
32	Health Care	3,200,204	32
33	General Administration	2,392,438	33
B. Capital Expense			
34	Ownership	1,851,290	34
C. Ancillary Expense			
35	Special Cost Centers	2,280,981	35
36	Provider Participation Fee	308,281	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,422,363	40
41	Income before Income Taxes (line 30 minus line 40)**	380,156	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 380,156	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,073,032	44
45	Private Pay - Net Inpatient Revenue	1,700,808	45
46	Medicare - Net Inpatient Revenue	2,195,607	46
47	Other-(specify) <u>Hospice</u>	100,406	47
48	Other-(specify) <u>Managed Care</u>	195,944	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,265,797	49

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

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

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

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

^ - Tax return prepared on cash basis

Facility Name & ID Number McKinley Court

0051821

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	1,817	2,058	\$ 93,719	\$ 45.54	1
2	Assistant Director of Nursing	1,755	1,944	60,281	31.01	2
3	Registered Nurses	17,126	18,784	479,406	25.52	3
4	Licensed Practical Nurses	28,869	31,743	811,816	25.57	4
5	CNAs & Orderlies	93,843	100,640	1,251,260	12.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,319	2,646	49,586	18.74	8
9	Activity Director	6,182	6,823	86,063	12.61	9
10	Activity Assistants					10
11	Social Service Workers	3,107	3,386	60,316	17.81	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	25,760	27,739	302,379	10.90	15
16	Dishwashers					16
17	Maintenance Workers	1,497	1,805	40,043	22.18	17
18	Housekeepers	19,102	20,723	218,018	10.52	18
19	Laundry	11,544	12,502	115,464	9.24	19
20	Administrator	2,025	2,258	126,244	55.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,523	18,168	341,873	18.82	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	1,773	1,920	31,866	16.60	31
32	Other Health C:					32
33	Other(specify) <u>Ward Clerk</u>	1,335	1,397	25,573	18.31	33
34	TOTAL (lines 1 - 33)	234,577	254,536	\$ 4,093,907 *	\$ 16.08	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	Monthly	\$ 10,842	1(3)	35
36	Medical Director	Monthly	63,400	9(3)	36
37	Medical Records Consultant	Monthly	1,820	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,729	11(3)	44
45	Social Service Consultant	Monthly	3,593	12(3)	45
46	Other(specify) <u>Wound Care</u>	Monthly	12,000	10(3)	46
47					47
48	<u>Orthopedic Consultant</u>	Monthly	24,000	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 118,384		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Kimberly Jordan	Administrator	0	\$ 126,244	Workers' Compensation Insurance	\$ 165,026	IDPH License Fee	\$ 0	
				Unemployment Compensation Insurance	78,434	Advertising: Employee Recruitment		
				FICA Taxes	300,093	Health Care Worker Background Check		
				Employee Health Insurance	180,171	(Indicate # of checks performed <u>1202</u>)	14,427	
				Employee Meals		Patient Background Checks <u>122</u>	1,465	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	905	
				Employee Retirement	23,719	Miscellaneous Dues & Subscriptions	15,331	
				Employee Benefits - Other	10,231			
				Employees' Physical Exams	3,654			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 126,244	TOTAL (agree to Schedule V, line 22, col.8)		\$ 27,239		
B. Administrative - Other							Allocated from Mgmt. Co.	
Description			Amount				2,763	
Management Fees (Eliminated in Col. 7)			\$ 530,996				Less: Public Relations Expense ()	
							Non-allowable advertising ()	
							Yellow page advertising (7,652)	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 530,996				TOTAL (agree to Sch. V, line 20, col. 8)	
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
See Schedule 21A			\$ 185,915	N/A			Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	2,224
							Allocated from Mgmt. Co.	7,755
							Entertainment Expense ()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 185,915	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 9,979	

* Attach copy of IMRF notifications

**See instructions.

Facility Name: McKinley Court
IDPH License ID Number: 0051821
Fiscal Year End: 12/31/2015

Schedule 21A

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
ABILITY NETWORK	DATA PROCESSING	1,685
ACHIEVE ACCREDITATION	HAZARDOUS MATERIALS PLAN	11,362
Bank of America	Web Hosting	14
Chase	Comcast Charges	7,814
COMCAST	INTERNET	836
Creative Technology	Email Protection	11,149
EHEALTH DATA SOLUTIONS	CARE WATCH SERVICE	5,538
EVAULT	PROTECTONE- 36MO-SERVERON	1,728
Health Data Systems	Monthly System Updates	4,314
Hipp Law office	Legal Fees	6,186
HK Payroll Services	Work Tax Credit	1,901
IIT/SOURCETECH	OPERATOR SUPPORT	1,380
Infinite Technology	Installed Data Cables	393
MAESTRO	FORMATION HEALTHCARE	40,000
McKinley Court	Petty Cash	58
Much Shelist	Legal Fees	457
NuCare Services Corporation	Microsoft Computer Software	481
PERSONNEL PLANNERS	HR DIRECTOR SEACH	1,638
Point B Communication	Yrly Web Hosting	240
RSM US LLP	Accounting Fees	28,915
Sincerely Yours, Inc	Management Fees	65
Stone McGuire & Siegel	Legal Fees	17,119
Stout Risius Ross, Inc	Professional Services	3,500
SYMPHONY FINANCIAL SRVCS	FORMATION HEALTHCARE	274
Telemedicine Solutions	Wound Rounds Care	12,507
The Joint Commission	Subacute Care	2,500

WESCOME SOLUTIONS
ZIR-MED

DATA PROCESSING/BILLING	23,020
ELIGIBILITY SYSTEM MANAGEM	841
Total (agree to Schedule V, line 19, column 3)	<u>185,915</u>

Allocated from Management Company Legal Fees	576
Allocated from Management Company Professional Services	39,002
Less: Non-Allowable Legal Fees	(6,186)
Total (agree to Schedule V, line 19, column 8)	<u>219,307</u>

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

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

