



Facility Name & ID Number Symphony at Aria

# 0053710 Report Period Beginning: 01/01/16 Ending: 12/31/16

**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	198	Skilled (SNF)	198	72,468	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	198	TOTALS	198	72,468	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			12,120	12,120	8
9	SNF/PED					9
10	ICF	31,816	1,866	15,808	49,490	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,816	1,866	27,928	61,610	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.02%

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)

N/A

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 09/28/2012

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

YES  Date 09/28/2012 NO

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

YES  NO  If YES, enter number of beds certified 198 and days of care provided 12,120

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: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Symphony at Aria # 0053710 Report Period Beginning: 01/01/16 Ending: 12/31/16

**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
	<b>A. General Services</b>										
1	Dietary	343,141	39,376	37,367	419,884		419,884		419,884		1
2	Food Purchase		327,047		327,047		327,047	(99)	326,948		2
3	Housekeeping	315,357	65,047		380,404		380,404		380,404		3
4	Laundry	61,154	10,912	23,569	95,635		95,635		95,635		4
5	Heat and Other Utilities			277,309	277,309		277,309	(3,060)	274,249		5
6	Maintenance	57,355		167,243	224,598		224,598	26,468	251,066		6
7	Other (specify):*							3,358	3,358		7
8	<b>TOTAL General Services</b>	777,007	442,382	505,488	1,724,877		1,724,877	26,667	1,751,544		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			76,675	76,675		76,675		76,675		9
10	Nursing and Medical Records	4,164,786	246,652	98,682	4,510,120		4,510,120	129,180	4,639,300		10
10a	Therapy	41,194		30,369	71,563		71,563	(569)	70,994		10a
11	Activities	157,287	18,142	2,200	177,629		177,629		177,629		11
12	Social Services	197,250			197,250		197,250		197,250		12
13	CNA Training										13
14	Program Transportation			60,292	60,292		60,292	(7,356)	52,936		14
15	Other (specify):*							20,057	20,057		15
16	<b>TOTAL Health Care and Programs</b>	4,560,517	264,794	268,218	5,093,529		5,093,529	141,312	5,234,841		16
	<b>C. General Administration</b>										
17	Administrative	134,384		854,104	988,488		988,488	(817,300)	171,188		17
18	Directors Fees										18
19	Professional Services			358,494	358,494		358,494	31,210	389,704		19
20	Dues, Fees, Subscriptions & Promotions			73,889	73,889		73,889	(8,065)	65,824		20
21	Clerical & General Office Expenses	278,818	1,656	852,930	1,133,404		1,133,404	(444,852)	688,552		21
22	Employee Benefits & Payroll Taxes			1,125,533	1,125,533		1,125,533		1,125,533		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,774	1,774		1,774	1,201	2,975		24
25	Other Admin. Staff Transportation			6,077	6,077		6,077	2,977	9,054		25
26	Insurance-Prop.Liab.Malpractice			482,881	482,881		482,881	3,481	486,362		26
27	Other (specify):*							46,357	46,357		27
28	<b>TOTAL General Administration</b>	413,202	1,656	3,755,682	4,170,540		4,170,540	(1,184,989)	2,985,551		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,750,726	708,832	4,529,388	10,988,946		10,988,946	(1,017,010)	9,971,936		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 Symphony at Aria

#0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

## 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	
	<b>D. Ownership</b>											
30	Depreciation			19,472	19,472		19,472	570,294	589,766			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			125,555	125,555		125,555	(350)	125,205			32
33	Real Estate Taxes			825,463	825,463		825,463	(87,884)	737,579			33
34	Rent-Facility & Grounds			2,491,832	2,491,832		2,491,832	(2,485,861)	5,971			34
35	Rent-Equipment & Vehicles			66,287	66,287		66,287	5,796	72,083			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			3,528,609	3,528,609		3,528,609	(1,998,006)	1,530,603			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		621,189	2,358,051	2,979,240		2,979,240	(14,439)	2,964,801			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			408,360	408,360		408,360		408,360			42
43	Other (specify):*	52,004		141,768	193,772		193,772	(193,772)	0			43
44	<b>TOTAL Special Cost Centers</b>	52,004	621,189	2,908,179	3,581,372		3,581,372	(208,211)	3,373,161			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	5,802,730	1,330,021	10,966,176	18,098,927		18,098,927	(3,223,226)	14,875,701			45

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



Symphony at Aria

ID# 0053710  
 Report Period Beginning: 01/01/16  
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Medicare Sequestration	\$ (232,876)	21	1
2	Jury Duty Income	(17)	10	2
3	Marketing	(715)	43	3
4	Guest Relations	(51,289)	43	4
5	Bank Charges	(1,025)	21	5
6	Marketing Consultant	(101,858)	43	6
7	Marketing Services	(39,386)	43	7
8	Main Street Sale/Leaseback Arrangement	(2,491,832)	34	8
9	PAC Dues	(6,976)	20	9
10	Non Allowable Legal Fees	(6,115)	19	10
11	Intermedia Marketing	(524)	43	11
12	Additional R&M	8,752	06	12
13	Day Care Allocation - Real Estate	(92,459)	33	13
14	Day Care Allocation - Depreciation	(33,455)	30	14
15	Capitalized R&M	(5,293)	06	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	<b>Total</b>	(3,055,067)		49

Symphony at Aria

ID# 0053710  
 Report Period Beginning: 01/01/16  
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Symphony at Aria# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

## 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	(99)											(99)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,109)		2,049									(3,060)	5
6	Maintenance	3,460		23,009									26,468	6
7	Other (specify):*			3,358									3,358	7
8	<b>TOTAL General Services</b>	<b>(1,749)</b>		<b>28,416</b>									<b>26,667</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(17)		129,197									129,180	10
10a	Therapy				(569)								(569)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation						(7,356)						(7,356)	14
15	Other (specify):*			20,057									20,057	15
16	<b>TOTAL Health Care and Programs</b>	<b>(17)</b>		<b>149,254</b>	<b>(569)</b>		<b>(7,356)</b>						<b>141,312</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(817,300)									(817,300)	17
18	Directors Fees													18
19	Professional Services	(6,115)		37,326									31,210	19
20	Fees, Subscriptions & Promotions	(23,374)		15,309									(8,065)	20
21	Clerical & General Office Expenses	(716,763)		271,911									(444,852)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,201									1,201	24
25	Other Admin. Staff Transportation			2,977									2,977	25
26	Insurance-Prop.Liab.Malpractice			3,481									3,481	26
27	Other (specify):*			46,357									46,357	27
28	<b>TOTAL General Administration</b>	<b>(746,252)</b>		<b>(438,738)</b>									<b>(1,184,989)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(748,017)</b>		<b>(261,068)</b>	<b>(569)</b>		<b>(7,356)</b>						<b>(1,017,010)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Symphony at Aria # 0053710 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	568,454		1,840									570,294	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(350)											(350)	32
33	Real Estate Taxes	(92,459)		4,575									(87,884)	33
34	Rent-Facility & Grounds	(2,491,832)		5,971									(2,485,861)	34
35	Rent-Equipment & Vehicles			5,796									5,796	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(2,016,187)</b>		<b>18,181</b>									<b>(1,998,006)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(14,439)							(14,439)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(193,772)											(193,772)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(193,772)</b>				<b>(14,439)</b>							<b>(208,211)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(2,957,976)</b>		<b>(242,887)</b>	<b>(569)</b>	<b>(14,439)</b>	<b>(7,356)</b>						<b>(3,223,226)</b>	<b>45</b>

**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: 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							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	<b>Total</b>		\$			\$	\$ *	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	<u>5 UTILITIES</u>	\$	<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	\$ 2,049	\$ 2,049 15
16	V	<u>6 MAINTENANCE SALARIES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	18,758	18,758 16
17	V	<u>6 MAINTENANCE EXPENSES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	4,251	4,251 17
18	V	<u>7 EMPLOYEE BENEFITS - MAINTENANCE</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	3,358	3,358 18
19	V	<u>10 CLINICAL SALARIES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	129,197	129,197 19
20	V	<u>15 EMPLOYEE BENEFITS - CLINICAL</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	20,057	20,057 20
21	V	<u>17 ADMINISTRATIVE SALARIES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	36,804	36,804 21
22	V	<u>17 ADMINISTRATIVE EXPENSES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%		
23	V	<u>19 PROFESSIONAL FEES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	37,326	37,326 23
24	V	<u>20 DUES, FEES, SUBSCRIPTIONS, ETC.</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	15,309	15,309 24
25	V	<u>21 CLERICAL &amp; GENERAL SALARIES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	241,802	241,802 25
26	V	<u>21 CLERICAL &amp; GENERAL EXPENSES</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	30,109	30,109 26
27	V	<u>24 SEMINARS AND EDUCATION</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	1,201	1,201 27
28	V	<u>25 TRANSPORTATION</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	2,977	2,977 28
29	V	<u>26 INSURANCE</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	3,481	3,481 29
30	V	<u>27 EMPLOYEE BENEFITS - ADMINISTRATIVE</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	46,357	46,357 30
31	V	<u>30 DEPRECIATION</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	1,840	1,840 31
32	V	<u>33 REAL ESTATE TAX</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	4,575	4,575 32
33	V	<u>34 BUILDING RENTAL</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	5,971	5,971 33
34	V	<u>35 EQUIPMENT RENTAL</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	2,581	2,581 34
35	V	<u>35 AUTO LEASE</u>		<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%	3,215	3,215 35
36	V						
37	V	<u>17 MANAGEMENT FEE</u>	854,104	<u>MAESTRO CONSULTING SERVICES LLC</u>	100.00%		(854,104) 37
38	V						
39	Total		\$ 854,104			\$ 611,217	\$ * (242,887) 39

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

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning: 01/01/16

Ending: 12/31/16

**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	\$ 4,711	Integra Respiratory Service, LLC		\$ 4,142	\$ (569)
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	<b>Total</b>		\$ 4,711			\$ 4,142	\$ * (569)

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

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning: 01/01/16

Ending: 12/31/16

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 DME & Medical Supplies	\$ 142,536	Integra Healthcare Equipment LLC		\$ 128,097	\$ (14,439)
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	<b>Total</b>		\$ 142,536			\$ 128,097	\$ * (14,439)

\* 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	\$ 55,767	Lifeline Ambulance, LLC		\$ 48,411	\$ (7,356)
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	<b>Total</b>		\$ 55,767			\$ 48,411	\$ * (7,356)

\* 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	\$ 150,707	MAPLE LEAF INSURANCE	100.00%	\$ 150,707	\$	15
16	V	26 Liability Insurance	360,495	MAPLE LEAF INSURANCE	100.00%	360,495		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	<b>Total</b>		\$ 511,202			\$ 511,202	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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





Facility Name &amp; ID Number

Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$	1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$	13	

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

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

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

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	1,836,222	28	\$ 51,919	\$ 72,468	\$ 2,049	1
2	6	MAINTENANCE SALARIES	AVAIL. CENSUS DAYS	1,836,222	28	475,288	475,288	18,758	2
3	6	MAINTENANCE EXPENSES	AVAIL. CENSUS DAYS	1,836,222	28	107,711	72,468	4,251	3
4	7	EMPLOYEE BENEFITS - MAIN	AVAIL. CENSUS DAYS	1,836,222	28	85,090	72,468	3,358	4
5	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	1,836,222	28	3,273,643	3,273,643	129,197	5
6	15	EMPLOYEE BENEFITS - CLINI	AVAIL. CENSUS DAYS	1,836,222	28	508,220	72,468	20,057	6
7	17	ADMINISTRATIVE SALARIES	AVAIL. CENSUS DAYS	1,836,222	28	932,558	932,558	36,804	7
8	17	ADMINISTRATIVE EXPENSES	AVAIL. CENSUS DAYS	1,836,222	28		72,468		8
9	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,836,222	28	945,768	72,468	37,326	9
10	20	DUES, FEES, SUBSCRIPTIONS,	AVAIL. CENSUS DAYS	1,836,222	28	387,900	72,468	15,309	10
11	21	CLERICAL & GENERAL SALA	AVAIL. CENSUS DAYS	1,836,222	28	6,126,863	6,126,863	241,802	11
12	21	CLERICAL & GENERAL EXPE	AVAIL. CENSUS DAYS	1,836,222	28	762,920	72,468	30,109	12
13	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,836,222	28	30,439	72,468	1,201	13
14	25	TRANSPORTATION	AVAIL. CENSUS DAYS	1,836,222	28	75,434	72,468	2,977	14
15	26	INSURANCE	AVAIL. CENSUS DAYS	1,836,222	28	88,214	72,468	3,481	15
16	27	EMPLOYEE BENEFITS - ADMI	AVAIL. CENSUS DAYS	1,836,222	28	1,174,614	72,468	46,357	16
17	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,836,222	28	46,621	72,468	1,840	17
18	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,836,222	28	115,912	72,468	4,575	18
19	34	BUILDING RENTAL	AVAIL. CENSUS DAYS	1,836,222	28	151,288	72,468	5,971	19
20	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,836,222	28	65,399	72,468	2,581	20
21	35	AUTO LEASE	AVAIL. CENSUS DAYS	1,836,222	28	81,453	72,468	3,215	21
22									22
23									23
24									24
25	TOTALS					\$ 15,487,256	\$ 10,808,353	\$ 611,218	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

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		\$	\$		\$ 4,142	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				\$	\$		\$ 4,142	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

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	39	DME & Medical Supplies	Direct Allocation		\$	\$		\$ 128,097	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				\$	\$		\$ 128,097	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

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		\$	\$		\$ 48,411	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				\$	\$		\$ 48,411	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

( )

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	22	Workers Compensation	Direct Allocation		\$	\$		\$ 150,707	1
2	26	Liability Insurance	Direct Allocation					360,495	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				\$	\$		\$ 511,202	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Symphony at Aria

# 0053710 Report Period Beginning: 01/01/16 Ending: 12/31/16

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending: 12/31/16

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number

Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1																				
2																				
3																				
4																				
5				-																
<b>Working Capital</b>																				
6	RCA		X	Note Payable				287,827												
7	The Private Bank		X	Line of Credit						125,555										
8				-																
9	<b>TOTAL Facility Related</b>						\$	\$ 287,827		\$ 125,555										
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(350)										
11																				
12																				
13				-																
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (350)										
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 287,827		\$ 125,205										

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

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

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

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

**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											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15										15										
16										16										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									20										

\* 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.)





**IMPORTANT NOTICE**

**TO: Long Term Care Facilities with Real Estate Tax Rates**  
**RE: 2015 REAL ESTATE TAX COST DOCUMENTATION**

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2015 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Symphony at Aria COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0053710  
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda  
 TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

**A. Summary of Real Estate Tax Cost**

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

	(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.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Symphony at Aria

# 0053710 Report Period Beginning:

01/01/16 Ending:

12/31/16

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 50,306 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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).

Hillside Montessori School - Child Day Care

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>2012</u>	<u>\$ 1,200,000</u>	<u>1</u>
2	<u>Allocated from Maestro Consulting/7257 Lincoln</u>		<u>2004</u>	<u>6,315</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 1,206,315</b>	<b>3</b>

Facility Name & ID Number **Symphony at Aria**

# **0053710**

Report Period Beginning:

**01/01/16**

Ending:

**12/31/16**

**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	198		2012	1997	\$ 9,076,289	\$	35	\$ 259,323	\$ 259,323	\$ 1,059,179	4
5	Day Care Allocation					(33,455)			33,455		5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2012		36,080		20	1,503	1,503	7,087	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

\*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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
67	Related Building Company (Pages 12F & 12G)							67
68	Related Party Allocations (Pages 12H & 12I)		94,705	1,649	3,441	1,792	38,898	68
69	Financial Statement Depreciation			19,472		(19,472)		69
70	TOTAL (lines 4 thru 69)		\$ 9,207,074	\$ (12,334)	\$ 264,267	\$ 276,601	\$ 1,105,164	70

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

Facility Name & ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 9,207,074	\$ (12,334)		\$ 264,267	\$ 276,601	\$ 1,105,164	1
2	4 Cctv Cameras	2013	3,400		20	567	567	2,323	2
3	Outlets For Tvs, Installed Wall Mounts, Overhead Lights	2013	4,000		20	667	667	2,733	3
4	15 Cctvs	2013	7,490		20	1,248	1,248	4,744	4
5	Fire Alarm Work. Upgrade Motherboard, Intellignet Loop Interfa	2013	17,895		20	746	746	2,610	5
6	Chiller Unit Repairs	2013	4,310		20	180	180	665	6
7	Resident Rms,Bathrms,Hallways-Roofing,Painting,Wiring,Floorin	2013	698,212		20	29,092	29,092	128,006	7
8	Asphalt Curbs, Landscaping	2013	92,444		20	3,852	3,852	16,948	8
9	Coffee Station & Dining Room Bistro	2014	9,300		20	388	388	1,240	9
10	2 Boiler Pump Replacements	2014	4,084		20	170	170	545	10
11	Stained Concrete Sidewalk Installation	2014	4,760		20	264	264	714	11
12	Trane Chiller	2014	12,249		20	510	510	1,276	12
13	Card Reader Replacement Panel	2014	3,325		20	139	139	374	13
14	Electrical Work - Fire Alarm System	2014	5,250		20	219	219	503	14
15	Doors, Frames And Sideliters	2015	2,622		20	11	11	22	15
16	Install 2 Fans On Boiler	2015	3,485		20	581	581	1,162	16
17	Chiler - Leak Repair	2015	7,420		20	371	371	742	17
18	Cubicle Curtains	2016	7,562		20	378	378	378	18
19	Install 2 Pit Ladder In Elevator	2016	4,562		20	228	228	228	19
20	Chiller Repair	2016	5,049		20	252	252	252	20
21	Chiller Replacement	2016	110,000		20	5,500	5,500	5,500	21
22	Install 15 Sprinkler System	2016	6,823		20	341	341	341	22
23	Repair Heating Pallet In 2Nd Floor Pt. Replace Thermostat, Comp	2016	2,793		20	140	140	140	23
24	Furnish & Install New Submersible Motor For Elevator 1/Contact	2016	2,500		20	125	125	125	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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		\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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)	\$ 10,226,609	\$ (12,334)		\$ 310,235	\$ 322,569	\$ 1,276,734	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 <b>Building Company</b>		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 <b>Leasehold Improvements:</b>							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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24							
25							
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28							
29							
30							
31							
32							
33							
34 <b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$

\*\*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		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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19								19
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23								23
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26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$	34

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

Facility Name &amp; ID Number Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

## 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 Maestro Consulting/7257 Lincoln	2004	56,831	1,457	35	1,624	167	21,312	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Maestro Consulting Services	2003	462		20	23	23	303	9
10	Allocated from Maestro Consulting Services	2004	9,385		20	509	509	5,972	10
11	Allocated from Maestro Consulting Services	2005	556		20	28	28	330	11
12	Allocated from Maestro Consulting Services	2006	754		20	38	38	391	12
13	Allocated from Maestro Consulting Services	2008	795		20	40	40	328	13
14	Allocated from Maestro Consulting Services	2009	12,804		20	601	601	4,872	14
15	Allocated from Maestro Consulting Services	2010	1,968		20	98	98	640	15
16	Allocated from Maestro Consulting Services	2011	106		20	5	5	31	16
17	Allocated from Maestro Consulting Services	2012	118		20	6	6	28	17
18	Allocated from Maestro Consulting Services	2014	1,480		20	74	74	193	18
19	Allocated from Maestro Consulting Services	2015	416		20	21	21	28	19
20	Allocated from Maestro Consulting Services	2016	1,824	71	20	71		71	20
21									21
22	Allocated from Maestro Consulting/7257 Lincoln	2015	896	85	20	60	(25)	80	22
23	Allocated from Maestro Consulting/7257 Lincoln	2005	5,181	36	20	186	150	3,613	23
24	Allocated from Maestro Consulting/7257 Lincoln	2004	1,129		20	57	57	706	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)		\$ 94,705	\$ 1,649		\$ 3,441	\$ 1,792	\$ 38,898	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		\$ 94,705	\$ 1,649		\$ 3,441	\$ 1,792	\$ 38,898	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)	\$ 94,705	\$ 1,649		\$ 3,441	\$ 1,792	\$ 38,898	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	\$ 1,499,231	\$	\$ 273,186	\$ 273,186	10	\$ 1,150,094	71
72	Current Year Purchases	41,919	191	4,185	3,994	10	4,216	72
73	Fully Depreciated Assets	32,737		134	134	10	54,167	73
74								74
75	TOTALS	\$ 1,573,886	\$ 191	\$ 277,504	\$ 277,313		\$ 1,208,476	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		Ford E350	2015	\$ 9,783	\$	\$ 1,957	\$ 1,957	5	\$ 3,913	76
77		Allocated from Maestro Consulti	2016	350		70	70	5	350	77
78										78
79										79
80	TOTALS			\$ 10,133	\$	\$ 2,027	\$ 2,027		\$ 4,263	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)	\$ 13,016,943	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ (12,143)	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 589,766	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 601,909	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,489,473	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	CIP	\$ 7,275	92
93			93
94			94
95		\$ 7,275	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.

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Main Street (sale/leaseback arrangement)

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:		198		\$ 2,491,832			3
4	Additions				(2,491,832)			4
5	Allocated from Maestro Consulting				5,971			5
6								6
7	TOTAL		198		\$ 5,971			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2018                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

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: \$ 52,124 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 Bus	\$	15,647	17
18	Allocated from Maestro Consulting			3,215	18
19	Van Rental			1,097	19
20					20
21	TOTAL		\$ -	\$ 19,959	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.

**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)**

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
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	<b>TOTALS</b>	\$	\$	\$	\$
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 - 03	hrs				\$ 810,247				\$ 810,247	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				368,165				368,165	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				992,211				992,211	4
5	Physician Care	39 - 03	visits				90				90	5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					431,858			431,858	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>						187,338	189,331			376,669	13
14	<b>TOTAL</b>						\$ 2,358,051	\$ 621,189			\$ 2,979,240	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 **Symphony at Aria**# **0053710**Report Period Beginning: **01/01/16**Ending: **12/31/16****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/16**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 3,442	\$	1
2	Cash-Patient Deposits	22,367		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	5,954,359		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	61,970		6
7	Other Prepaid Expenses	167,918		7
8	Accounts Receivable (owners or related parties)	476,446		8
9	Other(specify): <b>See Attached Schedule</b>	502,345		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 7,188,847	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	12,575		15
16	Equipment, at Historical Cost	180,163		16
17	Accumulated Depreciation (book methods)	(19,473)		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 (specify):			22
23	Other(specify): <b>See Attached Schedule</b>	7,275		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 180,540	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,369,387	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 5,947,664	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,367		28
29	Short-Term Notes Payable	287,827		29
30	Accrued Salaries Payable	228,137		30
31	Accrued Taxes Payable (excluding real estate taxes)	33,991		31
32	Accrued Real Estate Taxes(Sch.IX-B)	834,435		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>See Attached Schedule</b>	679,676		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 8,034,097	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 8,034,097	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (664,710)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,369,387	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>122,402</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Equity Restatement</b>	<b>10,541</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>132,943</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(797,653)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(797,653)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(664,710)</b>	<b>24</b> *

\* This must agree with page 17, line 47.

Facility Name & ID Number Symphony at Aria# 0053710Report Period Beginning: 01/01/16Ending: 12/31/16**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 16,305,823	1
2	Discounts and Allowances for all Levels	(399,911)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 15,905,912	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,389,060	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,389,060	8
<b>C. Other Operating Revenue</b>			
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	4,843	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	921	19
20	Radiology and X-Ray		20
21	Other Medical Services	171	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 5,935	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	350	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 350	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See Supplemental Schedule</b>	17	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 17	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 17,301,274	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,724,877	31
32	Health Care	5,093,529	32
33	General Administration	4,170,540	33
<b>B. Capital Expense</b>			
34	Ownership	3,528,609	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,173,012	35
36	Provider Participation Fee	408,360	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 18,098,927	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(797,653)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (797,653)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,199,831	44
45	Private Pay - Net Inpatient Revenue	361,697	45
46	Medicare - Net Inpatient Revenue	6,488,980	46
47	Other-(specify) <u>Managed Care</u>	1,355,011	47
48	Other-(specify) <u>Hospice</u>	500,393	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 15,905,912	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 Symphony at Aria

# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16

**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	1,898	2,067	\$ 114,263	\$ 55.28	1
2	Assistant Director of Nursing	2,077	2,273	107,629	47.35	2
3	Registered Nurses	40,698	45,398	1,391,450	30.65	3
4	Licensed Practical Nurses	42,909	47,230	1,239,325	26.24	4
5	CNAs & Orderlies	90,198	99,341	1,273,546	12.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,366	3,698	41,194	11.14	8
9	Activity Director	1,714	1,935	47,588	24.59	9
10	Activity Assistants	9,999	11,036	109,699	9.94	10
11	Social Service Workers	5,383	5,652	168,778	29.86	11
12	Dietician					12
13	Food Service Supervisor	1,758	1,961	56,492	28.81	13
14	Head Cook	4,507	4,729	73,587	15.56	14
15	Cook Helpers/Assistants	19,825	21,741	213,062	9.80	15
16	Dishwashers					16
17	Maintenance Workers	2,493	2,738	57,355	20.95	17
18	Housekeepers	24,549	27,614	315,357	11.42	18
19	Laundry	4,590	5,309	61,154	11.52	19
20	Administrator	1,937	2,066	134,384	65.05	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,788	2,073	67,896	32.75	23
24	Clerical	9,111	10,015	210,922	21.06	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	1,572	1,749	38,573	22.05	31
32	Other Health Care(specify)					32
33	Other(specify)	2,441	2,667	80,476	30.17	33
34	TOTAL (lines 1 - 33)	272,813	301,292	\$ 5,802,730 *	\$ 19.26	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	\$ 37,367	01-03	35
36	Medical Director	Monthly	76,675	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	21,625	10-03	38
39	Pharmacist Consultant	Monthly	72,031	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	30,369	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,200	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Psychiatric Consultant	Monthly	5,026	10-03	47
48					48
49	TOTAL (lines 35 - 48)	40	\$ 245,293		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				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Shalom Lichtman</u>	<u>Administrator</u>	<u>0.00</u>	<u>\$ 86,344</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 150,707</u>	<u>IDPH License Fee</u>	<u>\$ 1,314</u>	
<u>Eitan Zeffren</u>	<u>Administrator</u>	<u>0.00</u>	<u>48,040</u>	<u>Unemployment Compensation Insurance</u>	<u>96,595</u>	<u>Advertising: Employee Recruitment</u>		
				<u>FICA Taxes</u>	<u>419,311</u>	<u>Health Care Worker Background Check</u>	<u>3,361</u>	
				<u>Employee Health Insurance</u>	<u>395,353</u>	<u>(Indicate # of checks performed <u>336.1</u>)</u>		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>	<u>417.7</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues &amp; Subscriptions</u>	<u>33,096</u>	
				<u>Pension Plan</u>	<u>43,899</u>	<u>Licenses &amp; Permits</u>	<u>8,566</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 134,384</b>	<u>Other Employee Benefits</u>	<u>15,488</u>	<u>Allocated from Maestro Consulting</u>	<u>15,309</u>	
<b>(List each licensed administrator separately.)</b>				<u>Employee Physical Exams</u>	<u>4,179</u>			
<b>B. Administrative - Other</b>								
Description			Amount					
<u>Management Fees - Maestro Consulting Services</u>			<u>\$ 854,104</u>					
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 854,104</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>			<b>\$ 1,125,532</b>	
<b>(Attach a copy of any management service agreement)</b>								
<b>C. Professional Services</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			<b>G. Schedule of Travel and Seminar**</b>	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
<u>Marcum LLP</u>	<u>Accounting</u>		<u>\$ 41,999</u>				<u>Out-of-State Travel</u>	<u>\$</u>
<u>See Attached</u>	<u>Legal Fees</u>		<u>34,814</u>					
<u>Achieve Accreditation</u>	<u>Accreditation</u>		<u>10,074</u>					
<u>RFMS</u>	<u>Cost Management</u>		<u>3,956</u>				<u>In-State Travel</u>	
<u>Corporation Service</u>	<u>Statutory Representation</u>		<u>1,053</u>					
<u>Maestro Consulting</u>	<u>Accounting/Consulting</u>		<u>90,538</u>					
<u>Medical Business Office</u>	<u>Medical Coding</u>		<u>70,465</u>					
<u>Personnel Planners</u>	<u>Unemployment Consulting</u>		<u>2,238</u>				<u>Seminar Expense</u>	<u>1,774</u>
<u>MTS Consulting</u>	<u>Tax Credit Consulting</u>		<u>2,277</u>				<u>Allocated from Maestro Consulting</u>	<u>1,201</u>
<u>HRM Consultants</u>	<u>Regulatory Consulting</u>		<u>170</u>					
<u>Health Dimensions Group</u>	<u>Cost Management</u>		<u>717</u>					
<u>See Supplemental Schedule</u>			<u>100,194</u>				<u>Entertainment Expense</u>	<u>( )</u>
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 358,496</b>	<b>TOTAL</b>			<b>\$</b>	
<b>(For legal fee disclosure, see page 39 of instructions)</b>							<b>(agree to Sch. V, line 24, col. 8)</b>	
							<b>TOTAL</b>	
							<b>\$ 2,975</b>	

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Symphony at Aria# 0053710

Report Period Beginning:

01/01/16

Ending:

12/31/16**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. ICLTC: \$21,139
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ None Line N/A
- (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? Yes  
If YES, give effective date of lease. 11/1/15
- (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 X NO        If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
Aria Post Acute Care #52019
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 408,360  
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? Yes 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. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (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? No 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